

**THE IMPLEMENTATION OF COOPERATIVE LEARNING TYPE
SNOWBALL THROWING IN ACCOUNTING EDUCATION TO IMPROVE
STUDENT LEARNING INDEPENDENCE CLASS X AK 1 SMK 1 KLATEN**

UNDERGRADUATE THESIS

This Undergraduate Thesis is Submitted to Fulfill of the Requirements to Obtain the
Degree of Bachelor of Education in Faculty of Economics
Yogyakarta State University



By :
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**ACCOUNTING EDUCATION DEPARTMENT
FACULTY OF ECONOMICS
YOGYAKARTA STATE UNIVERSITY
2015**

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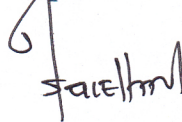
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VALIDATION

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**“THE IMPLEMENTATION OF COOPERATIVE LEARNING TYPE
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STUDENT LEARNING INDEPENDENCE CLASS X AK 1 SMK 1 KLATEN”**


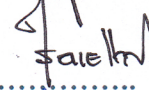
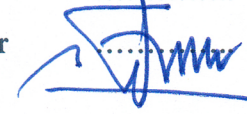
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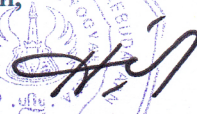
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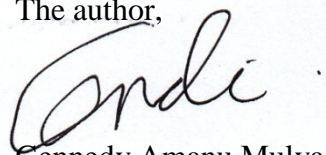
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Hereby declare that this undergraduate thesis is my own and original work. According to my knowledge, there is no work or opinions written or published by other, except as reference or citation by following the prevalent procedure of scientific writing.

Yogyakarta,
The author,



Gennedy Amanu Mulyadi
NIM. 10418244019

MOTTO

"hiduplah seakan-akan kamu akan mati esok hari dan belajarlah seakan-akan kamu akan hidup selamanya"

(Mahatma Gandhi)

“If you look at what you have in life, you’ll always have more. If you look at what you don’t have in life, you’ll never have enough”

Jika kamu melihat apa yang kamu miliki didalam hidup, maka kamu akan merasakan lebih. Jika kamu melihat apa yang kamu tidak miliki didalam hidup, maka kamu merasa tidak akan pernah cukup

(Oprah Winfrey)

“behind difficulty always be easy”

“Sesungguhnya dibalik kesulitan selalu ada kemudahan”

(Al Qur’an surat Al-Insyiraah 94:5 – 6)

DEDICATION

In the name of Allah SWT my everything. The completion of the end of this task i would say to thank :

1. Mr. Mulyadi SH and My Mothers Novi Brillianita my love. Who have given confidence to me to become a useful and always give everything to me.
2. To my sister beloved Ovivia Glericidea who always give cheerfulness.
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THE IMPLEMENTATION OF COOPERATIVE LEARNING TYPE SNOWBALL THROWING IN ACCOUNTING EDUCATION TO IMPROVE STUDENT LEARNING INDEPENDENCE CLASS X AK 1 SMK 1 KLATEN

Oleh:
Gennedy Amanu Mulyadi
10418244019

ABSTRAK

Penelitian ini merupakan Penelitian Tindakan Kelas yang bertujuan untuk meningkatkan kemandirian belajar akuntansi siswa kelas XAk 1 SMK Negeri 1 Klaten tahun pelajaran 2014/2015 dengan menerapkan model pembelajaran Cooperative Learning tipe SnowBall Throwing.

Penelitian ini dilaksanakan dalam dua siklus. Teknik yang digunakan untuk mengumpulkan data adalah observasi dan angket. Instrumen yang digunakan dalam penelitian ini adalah lembar observasi, catatan lapangan, dan angket. Teknik analisis data yang digunakan adalah deskriptif kuantitatif dengan persentase dan teknik analisis data kualitatif.

Berdasarkan hasil penelitian disimpulkan bahwa implementasi model pembelajaran Cooperative Learning tipe SnowBall Throwing dapat meningkatkan kemandirian belajar siswa kelas X Ak 1 SMK Negeri 1 Klaten tahun pelajaran 2014/2015. Hal tersebut dibuktikan dengan adanya peningkatan skor kemandirian belajar siswa dari siklus 1 sebesar 38,19% meningkat menjadi 68,23% pada siklus 2. Berdasarkan lembar angket dapat disimpulkan bahwa terjadi peningkatan kemandirian belajar siswa sebesar 67,65% sebelum penerapan menjadi 80,18% setelah penerapan SnowBall Throwing. Hal tersebut dapat diuraikan pada setiap aspek yang di observasi, membaca materi pelajaran pada siklus 1 sebesar 36,81% menjadi 68,75% pada siklus 2. Membuat pertanyaan sebesar 37,5% pada siklus 1 menjadi 68,06% pada siklus 2. Pada aspek menjawab pertanyaan sebesar 40,97% pada siklus 1 menjadi 65,28% pada siklus 2. Pada aspek mendengarkan dan diskusi guru maupun siswa lain meningkat dari 38,89% pada siklus 1 menjadi 67,36% pada siklus 2. Pada aspek mengerjakan soal secara mandiri meningkat dari 38,89% menjadi 70,15%. Pada aspek merangkum materi pembelajaran siswa meningkat dari 35,42% pada siklus 1 menjadi 65,97% pada siklus 2. Pada aspek mengerjakan kerjasama terhadap kelompok meningkat dari 40,28% menjadi 66,67% pada siklus 2. Pada aspek melakukan permainan lempar bola serta Tanya jawab meningkat dari 36,81% pada siklus I menjadi 73,61% pada siklus 2.

Kata kunci: Kemandirian Belajar, SnowBall Throwing, Pembelajaran Kooperatif

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ABSTRACT

This research is a Classroom Action Research. It aims to improve students' learning activities of grade X Ak 1 at SMK Negeri 1 Klaten Academic Year of 2014/2015 through the implementation of Cooperative Learning SnowBall Throwing.

Research was conducted in two cycles. The data collecting techniques were observation and questionnaire. The instruments used in this research were observation sheet, field note, and questionnaire. Data analysis technique were used the descriptive data analysis with quantitative percentage and qualitative data analysis.

Based on the result of this research, the implementation of Cooperative Learning Type SnowBall Throwing can improve students' learning independence of grade X Ak 1 at SMK Negeri 1 Klaten Academic Year of 2014/2015. This is proven by the increase in the score student learning independence from the 1st cycle 38,19% increased to 68,23% in 2nd cycle. Based on a sheet of poll can be concluded that the increase in students learning independence before the application 67,65% of being 80,18% after the application of snowball throwing. It is a description on every aspect in observation, Read the subject matter at the 1st cycle is 36,81% to 68,75% in the 2nd cycle. Make question at the 1st cycle is 37,5% to 68,06% in the 2nd cycle. On aspect answer question at the 1st cycle is 40,97% to 65,28% in the 2nd cycle. On aspects listening and discussion at the 1st cycle is 38,89% to 67,36% in the 2nd cycle. On aspects doing task independent at the 1st cycle is 38,89% to 70,15% in the 2nd cycle. On aspects doing summarize at the 1st cycle is 35,42% to 65,97% in the 2nd cycle. On aspects doing the cooperate group at the 1st cycle is 40,28% to 66,67% in the 2nd cycle. On aspects Throwing question the ball and questions answer at the 1st cycle is 36,81% to 73,61% in the 2nd cycle.

Keywords: Students' Learning Independence, SnowBall Throwing, Cooperative learning

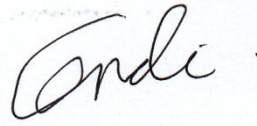
FOREWORD

I would like to thank Allah the Almighty that has given me bless, mercy, and guidance so this undergraduate thesis entitled **“THE IMPLEMENTATION OF COOPERATIVE LEARNING TYPE SNOWBALL THROWING IN ACCOUNTING EDUCATION TO IMPROVE STUDENT LEARNING INDEPENDENCE CLASS X AK 1 SMK 1 KLATEN”** finally finished. I realize that it would have been not possible without the support of many people. Therefore, I would like to express my deepest gratitude to the following:

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May God give the best for all the people mentioned above. Finally, I hope that this work will be useful for the readers.

Yogyakarta, 3th April 2015

A handwritten signature in black ink, appearing to read 'Endi', is centered on the page. The signature is written in a cursive, flowing style.

Author

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CHAPTER I INTRODUCTION

A. Problem Background

Education is the thing that is absolutely needed by every human being. Without the education of man will not be able to grow and develop in the direction of his manhood Act number 20 year 2003 (2003: 2) about national education systems, in article 1 mention that:

“Pendidikan adalah usaha sadar yang terencana untuk mewujudkan suasana belajar dan proses pembelajaran agar siswa secara aktif mengembangkan potensi dirinya untuk memiliki kekuatan spiritual keagamaan, pengendalian diri, kepribadian, kecerdasan, akhlak mulia, serta keterampilan yang diperlukan dirinya, masyarakat, bangsa, dan negara..”

The first way to increase education quality is with improve the learning process because the learning process is the core of the education. Learning is the interaction between teachers and students in the education situation, so the teachers should be persistent and creative to make the learning more effective and fun.

The learning process will be effective and fun when the teachers understand many types of learning strategy and their characteristic, so the teachers can choose the right strategy based on the learning objective or the competencies.

Sometime, in the learning process we find that learning is focused on the teacher and the students as listener. that makes the student confused to follow that learning subject. The effect of that condition, students cannot be independent and they just rely on their friends who understand that material because the learning are not focused on the process, but on their achievement. This condition can make

the students doing something fraud to do their work for example, cheating and plagiarism because they are doubt of their self ability.

Based on survey conducted by researcher at Grade X Ak 1 SMK Negeri 1 Klaten is still dominated by lecturing method. The Independently of students of Grade X Ak 1 of SMK Negeri 1 Klaten in learning process is low, only 27% active students such as ask the teacher or doing the task in the white board. This condition happen because the learning is not interesting. So the learning methods that can make the student interest to follow the learning.

Cooperative learning type *Snowball Throwing* is a lesson the manner of presentation material your students formed in some groups being heterogeneous then each of a group elected chairman of the group to was put in charge of a teacher and each pupil makes inquiries formed like a (paper questions) then be thrown into the pupil other each pupil answering questions from the ball is obtained.

Independent attitude one does not grow in a sudden, but through the process since childhood. In the independent attitude between individuals is not the same, this condition is influenced by many things. It affects or causes of a person's independent attitude is divided into two, namely the factor of the individual and factors outside the individual. The factor that influnce student from outside it is called external factor. For examples : family environment, school and society. A lot of factors affect independence of someone. These factors come from the outside such as the family, school, and community. Another factor is the

independence of the endogenous factors. This factor comes from the self-discipline, namely physiological and psychological.

In the global education, active learning should be taken to educate students to think independently. Quality of independence is a human trait that is needed in the future. Faculty seeks to develop learning in their own way and they are trying to find themselves. The attitude of a teacher in the learning opportunities for students to obtain motion or workspace widest in working time and manner, characterized by effacing role of teaching in the classroom. If seen from the cognitive aspects with independent learning to be gained understanding of the concept of enduring knowledge that will affect the student's academic achievement. The condition is because students have become accustomed to complete the task acquired by his own efforts and find learning resources available.

Student learning independence, would require them to be active both before and after the lessons learned process. Independent pupils will prepare the material to be learned. After the learning process is completed, students will learn again about the material that has been presented previously by reading or discussion. So that students who apply independence learning will get better performance when compared to students who did not.

The development of independence is a matter of important range of human life along. Particularly for school tuition who is printed as a motorcycle nation the future. So a participant of progress should be embedded attitude to become insane independence which is good for the community to the ability of own.

The development of independence is strongly influenced by the physical changes, which in turn can trigger emotional changes, cognitive changes that give a thought about a way of thinking that underlie behavior, as well as changes in the value of social roles through parenting and individual activities.

Specifically, independence demands an individual readiness problems, both physical and emotional readiness to set, organize and things to do on their responsibility in itself without drape many others. Independence appear and function when learners find themselves in a position that requires a certain level of confidence. Steinberg (1993), different independence with no dependent, because it is not dependent part to gain independence.

Human is the social being that have dependency and need each other. But, in the other side human is individual being that have desire to develop their potency by their self. Although humans are basically social beings, human as well as thinking beings who have to be able to organize their own lives.

B. Problem Identification

Based on background above, the identification of problem is:

1. Independency in the learning process is low, such as the confidence of their self ability to do the task in front of the class.
2. Last year, in accounting learning the students activeness is low, because the learning strategy is monotoneous.
3. Class X AK 1 is the heterogen class, and has the lowest ability between other 3 classes.

4. Teachers does not used variative learning strategy.
5. Students are less able to do such tasks independently, there is still much work as he asked his friend.
6. Students have a good achievement but still less active.
7. Learning process centered on the teacher so that students are not given the opportunity to develop the capacity to think.
8. Students feel tired and less active when the teacher presenting the material.
9. Students are more interested in talking to her friend on the focus of the lesson.

C. Problems Limitation

Problem limitation is needed for this research to make these more effective, efficient, directed and understandable. In this research the increase of independency as dependent variable. Then the cooperative learning strategy type Snowball Throwing as independent variable. The part of that variable is accounting subject semester 2 of 2012/2013, with increasing limit of Independence Learning is 65%. This study did not examine on learning outcomes.

D. Problems Formulation

Based on background above, the problem formulation as follow:

“Is the implementation of learning strategy type Snowball Throwing able to improve the student independence in class of X Ak 1 SMK Negeri 1 Klaten?”

E. Objective of the Research

To improve students independence of class X Ak 1 SMK N 1 Klaten:

1. To know learning process used cooperative learning method type Snowball Throwing.
2. To know students independently in accounting subject used cooperative learning method type Snowball Throwing.

F. Significances of The Research

As Classroom Action Research, these research benefits can be viewed from two aspects, namely theoretical and practical.

1. Theoretical Benefits

In terms of theory, this research is useful in accounting subject, as the way to increase student independency used cooperative learning method type *Snowball Throwing*.

2. Practical Benefits

- a. The researcher has experience in accounting subject used cooperative learning method type *Snowball Throwing*.
- b. It's can use by teacher, especially accounting teacher as alternative learning
- c. Give experience to the students as research object, so the student has experience about the freedom in accounting learning with independent and fun.

CHAPTER II LITERATURE REVIEW

A. Theoretical Review

1. Learning Independence

a. Independency

Kamus Besar Bahasa Indonesia (1996:625), independency means the condition that they can stand alone without another people help. Mungin Eddy Wibowo (1992:69) suggested that independency means the people levels that they can stand alone and rely on their self ability to doing something and solve their problem. Hasan Basri (1994:53) said that independency is the people condition that they can doing something without another people help.

Based on citation above, independency is condition that the people ability to implemented their wish without depend on other people. It means, student can study by their self, make their study more effective, and can be independent in learning activity.

b. Learning

Slamet, learning is the process that people doing to change their attitude at all, as the yield from their experience of interaction with their environment. Abdul Haris, (2008:60), learning is the process that include learning process and the changes is happen from their passion in the learning process. Hilgrd &Blower ,Hamalik, (2004: 45), said learning is the change in attitude by their activity, practice and experience.

c. Independent Learning

Independency in learning is very important to make the student does not depend on other people. Elain B. Johnson in Ibnu Setiawan (2008:152) “independent learning is the process to make the student can do something by their self”. Haris Mujiman (2007:1) “ independent learning is active learning, that pushed by mastered in competency”

Based on the article above, student independency aspect can divided by:

- 1) Study, indicated by their action that doing by their self and it does not by other people wants.
- 2) Progressive and persistent, indicated by their passion to do something with diligently to achieve the prestige, plan and doing their wish.
- 3) Initiative, is thinking ability and doing something original, creative and initiative.
- 4) Self control, is the ability to solve the problem, action control and influence people around.
- 5) Self ability, indicated by their confidence and certainty of their self ability.

d. Independent Learning Indicator

Thoah, (1996), Independent Learning Indicator as follows:

- 1) Critically thinking, creative and innovative
- 2) Confidence with their statement
- 3) Solving the problem
- 4) Doing something by self

- 5) Not depend on other people
- 6) Have responsibility about their action
- 7) Doing something seriously and discipline

e. Independent Learning Factor

According to Basri (1994:54) independent learning factor as follows:

1) Internal Factor

The factors come from inside of their self like natural ability and intellectual potency.

a) Physic Aspects (Physiological):

(1) Physical conditional: A healthy physical state would be very effect on the independence of the student learning. Fresh constitution would be different from less fresh constitution.

(2) Sensory function: Senses is a tool that is capable of capturing stimuli to be processed immediately in self private students. Everyone was able to see the world and learning by using the senses. Condition functions good senses will be one important factor in the activities undertaken by the students.

b) Psychic Aspects (Psychological)

Sardiman A.M (2012: 45) stated that at least there is 8 psychological factors that affect people to do learning activity. Which is attention, observation, feed back, fantation, memory, thinking, talent and motive. These factors can be described as follows:

(1) Attention

Concern is the level of awareness of students who centered on an object lesson. The more perfect the attention of the students will be more perfect as well learning activities undertaken learners. Because of it, the teacher should always strive to attract attention their students to achieve student learning independence optimal.

(2) Observation

Observation is a way to know the real world, either themselves and their environment with all the senses. (Sardiman, 2012: 45). Muhibbin Syah (2010: 117) stated that observation means that the process receive, interpret, and give meaning to stimuli enter through the senses such as eyes and ears. The learning experience of students will be able to achieve a true and objective observations before reaching understanding.

(3) Response

Response is picture memory after making observations. So, observation process has stopped and just stay impression only. The response will affect the learning behavior of each student. Sardiman (2012: 45).

(4) Fantasy

Fantasy is the soul's ability to forming a response or shadow new. Fantasy encourage students to form a natural and break through the imaginary world of reality. With the power of the human imagination can escape from the circumstances that faces and reach out to the front, reality will come. With this fantasy, then the study will have more insight loose because educated to understand themselves or others (Sardiman, 2012: 45).

(5) Memory

Memory is the power of the soul to receive, store and produce impressions. The ability to remember the man meant no indication that humans are capable of storing and cause back from something that stuff ever experienced.

(6) Talent

Talent is one of man's ability to perform an activity and has existed since man was there. It is close to the issue of intelligence which is the mental structure that gave birth to the ability to understand something. That ability is concerned: achievement, capacity and aptitude.

(7) Thinking

Thinking is a mental activity to be able to formulate understanding, synthesize and draw conclusions (Sardiman, 2012: 46).

(8) Motive

The motive is the driving force in every activity of the student to achieve the goal (Arden N. Frandsen in Sumadi Suryabrata, 2011: 236-237).

2) External Factor

The environment where they live absolutely influence attitude, if it's good their attitude will be good and if it's bad their attitude will be bad. That will make someone's attitude include their independency.

2. Cooperative Learning Method Type Snowball Throwing

a. Cooperative Learning Method

Here is definition of Cooperative Learning:

Slavin, (1992) "cooperative learning is the learning model that students learn and work in small group collaboratively (4-6 person) with heterogeneous structure". Isjoni (2007:13) define that "cooperative learning can be used to motivate students to tell their opinion, respect their friends' opinion and share ideas. Students also can work together and help each other to do their work".

Based on that statement, cooperative learning is the learning model that student divided in small group to work together to do their work. Student divided in small group so they will more understand the material and more respect each other. Base Principal in Cooperative Learning:

- 1) Learning objective formulation must be directed.
- 2) Student acceptance about the learning objective.
- 3) Positive dependable
- 4) Open interaction
- 5) Individual responsibility
- 6) Heterogeneous group
- 7) Positive social attitude and behavior interaction
- 8) Follow up
- 9) Satisfied in learning

Jeromelik (2007:24-25) said that cooperative learning also have advantages and disadvantages.

Cooperative Learning Advantages:

- 1) Positive dependable
- 2) Respect in individual differences
- 3) Students involved in planning and managing their class
- 4) Relax and fun condition in the class
- 5) Good interaction between students and teacher
- 6) Student have opportunity to expressing fun emotional experience

Cooperative Learning Disadvantages:

- 1) Teacher must have well planning, and also need more energy, ideas and times.
- 2) For better learning needs facilitate, instrument and cost support
- 3) In the discussion, there's any preference that discussed topic will spread. Its make needs more times.
- 4) When class discussion, usually only one person dominated.

b. The Types of Cooperative Learning Model

- 1) TAI (Team Assisted Individualization)

In this learning model, students following the level individually based on test, and then can be step forward to the next step based on learning acceleration. The advantage of this learning model is the teacher has longer time to help the small group that encountered many difficulties.

- 2) STAD (Student Team Achievement Division)

In this learning model, students grouped into small group that called team. Then, teacher giving the material and then giving the test to students. Individual score will be calculated as team score. In this model, students are motivated to collaborative that will be improve their team performance and achievement.

3) Rally Table

In this model, teacher will give category to the students (such as words that starts with “S”). And then, students should wrote the words that starts with “S” alternately.

4) Jigsaw

In this model, teacher dividing the class into some group with heterogen ability (low, midle, and high ability). This is random group and then, each students required to learn the material partly. And then the students hwo has same material studying the material together in the group that called expert group (Counterpart Group/CG). In the expert group, students discussing the same material. After that, students back to their group before and explain the material that has been discuss in the expert group into their group.

5) NHT (Numbered Heads Together)

In this model, student requested to numbering their head in the group 1-4. When teacher asking the question, teacher just called the number and then all student who has the number will answer. Teacher will marked the students that have the right answer and enriching the answer by discussion.

6) TGT (Team Game Tournament)

This model is similar to STAD, but the different is in the quizzes that replaced with weekly tournament. In this model students

will be compete each group to give the contribution and point for their group.

7) GI (Group Investigation)

In this model, students will passed 6 step. The first is identifying the topic and set the students into group and then planing the task that will be learn. And then doing the ivestigation, write the final report, presenting the final report and evaluating.

8) CIRC (Cooperative Integrated Reading Composition)

This is the model that set out to develop the reading, writing, and the other speaking comprehension. Both in the basic school or in the high school. In this model, students does not only recieve the material from teacher presentation about reading and writing but also teks writing techniques.

9) TPS (Think Pair Share)

In this model, each students required to think about the questions that given. After that, the stdents should discussing their idea about the question with their classmate. And then, teacher collecting the arguments and the answer.

10) LT (Learning Together)

In this model students dividing into 4-5 heterogen students to do the task paper. Each group only given 1 paper, it is purposed to conducting the solidarity and discussing how tomake a good teamwork.

11) STL (Student Team Learning)

In this model, it is concern that each students should learn as a team. Each team can receive the reward when they has been passed the criteria that set out before. Each students from high, midle and low group can giving their contribution for their group successness, because the score is compared with their score before.

12) TSTS (Two Stay Two Stray)

This model is giving the chance to the other group to receive the result and information. It is doing by visiting each group to share the information.

13) Snowball Throwing

In this model, after the teacher giving the material, each students write a question in a paper about the material. The paper will be rounded and throwing into other students. The students who receive the paper should answer the question.

c. **Type Snowball Throwing**

Cooperative Learning Method was developed by Spencer Kagan in 1992. Cooperative Learning Method is learning method that gives the group to share their opinion and information to other group. This learning method used in all learning subjects and all students. This learning involved by teachers and students. It will be success when teacher and students have good communication.

Cooperative Learning Method Steps:

- 1) Teachers deliver the material to be presented
- 2) Teacher divide into groups and called Reviews their group leaders provide an explanation the material
- 3) Each group leader to return to his group and describe to members of Standard materials.
- 4) Each student is given a worksheet and creates a question as to the material.
- 5) The paper then made like a ball and the throwing of one student to another student.
- 6) Students who receive a paper ball must answer questions in the paper.
- 7) Teacher Gives Conclusions
- 8) Evaluation
- 9) Close

3. Accounting Learning

Here is the definition of Accounting Learning:

- a. According to Dimyati and mudjiono (1994:157) “ Learning is the process that doing by teachers to teach their student in learning like processing and got an knowledge, skills and attitude.”
- b. Oemar Hamalik (1995:57) said that “ Learning is the combination that include humanism, material, facilitate, equipment and procedure that influence to reach the learning objective.”

- c. According the statement above learning is the process that doing by teachers and supported by facilitate and procedure that influence each other to reach the learning objectives. Learning will be success if the teacher and students doing good team working.
- d. Jerry (2007) said “ Accounting is an information system that identifying, noted and communicate the economic event in some organization to the share holders.”
- e. According that, Accounting Learning is the process in identifying, noted and inform the economic event to the share holders. That process begin with planning, action, and evaluating. So, the teacher have important position in learning process. The Accounting Learning scoop is include accounting in service company and trading company.

B. Relevant Researches

This research is based on previous research, there are:

1. Research conducted by Tri Jayanti Rukmana Ambarwati (2012) with the title “Game Implementations throw snowballs to increase the liveliness of the Students of Class XI-3 — Accounting 7 Yogyakarta academic year 2012/2013”. Research results application of model learning *Snowball Throwing* showed that levels of activity can increase student learning by applying the techniques of the game throw snowballs in learning. Among the 10 indicators reflecting the liveliness studied accounting, until the end of the cycle 2 had already reached ketercapaian action indicator (of the total

students doing the activity) namely reading material accounting, ask questions about the material that is not yet fully understood, listened to explanations from the teacher and group discussions, noting the material accounting, working on assignments and exercises, eager to work in groups, to express an opinion in the discussion, answering questions and responding to the opinions of others, give opinions related to the accounting reference, submitted a participation during the process of learning the techniques of the game throwing snowballs. It means that already meet the indicator ketercapaian measures set out in this study that the overall positive activities students during the lesson lasted with the total value of the liveliness of the students achieve 75%. Equality research relevant to this research is the use of cooperative learning model type Snowaball Throwing an object of research and the learning activities accounting. The difference is on the research of Tri Jayanti Ambarwati Rukmana who became the subject of research students of Class XI-3 Accounting SMKNegeri 7, whereas the research is Accounting X 1 grade SMK Negeri 1 Klaten.

2. Research conducted by Ervina Wulandari (2012) with the title of *“Penerapan Model Pembelajaran Snowball Throwing untuk Meningkatkan Aktivitas dan Hasil Belajar Siswa pada Mata Pelajaran Melakukan Prosedur Administrasi Studi pada Siswa Program Keahlian Administrasi Perkantoran Kelas X APK Di SMK Wisnuwardhana Malang”*. The results of research on the implementation of a model of learning snowball throwing namely activities implementation of learning by using this model lasted well, students can

follow steps on the model of learning. Activities that occur in class X APK on cycle I to II cycle showed an increase in activity of the percentage of students with the success of 4,715%, while the value of characteristic of the nation has increased by 25,2025% percentage of the cycle I to II cycle. The results of student learning include cognitive aspect of cycle I to II cycle experienced an increase of 26,33%. And the result of the response of the students get a very positive response. The same thing in this study was the implementation of cooperative learning, Throwing Snowball type to improve student learning activities. Equality research relevant to this research is the use of cooperative learning model type Snowball Throwing. The difference is to research Ervina Wulandari measured is activity and the students learned while in this research activity measured only students. In addition, a subject of study relevant expertise is students program administration office class XAPK in SMK Wisnuwardhana Malang, while this research is a student x accounting 3 Smk land 1 Klaten.

3. Research conducted by Yulianita Rahayu (2012) with the title "*Penerapan model pembelajaran cooperative learning snowball throwing untuk meningkatkan hasil belajar dan aktivitas belajar siswa pada mata pelajaran pelayanan prima (studi pada siswa kelas X Pemasaran SMK Muhammadiyah 2 Malang)*". This research result indicates that the implementation of a model of learning cooperative learning snowball throwing performed on subjects excellent service graders x marketing SMK Muhammadiyah 2 Malang. Study results showed students from cycle to cycle I II, viewed from the cognitive

aspect, namely the extent of success in cycle I, seen from the average grade obtained 92,37 and cycle II the average grade obtained 81,48. The criteria of the test results can be good. While the views of student activity on the I-cycle based on 2 observer retrieved 62,89% and for cycle II obtained 67,97%. On affective assessment has gained increased results from meeting 1 to 4 meetings, during the initial meeting and subsequent 81,30% obtained in the next meeting of the retrieved results 68,90% sequentially, 82,11 83,33%. Based on the results of such research findings, it can be suggested that Cooperative Learning model in applying the Snowball Throwing can be an alternative method in improving learning outcomes and student learning activities. For students to be able to play an active role in the process of teaching and learning in the classroom. As for his own research is research using model study of snowball throwing can become reference when it becomes the teacher later. Based on the above research, it can be concluded that cooperative learning can improve student learning independence. In this study used is the cooperative learning yet with different types. This research is relevant to previous research.

C. Research Framework

According the theoretical review above, so it's important to mention the framework of thinking as follows:

1. Cooperative Learning Method Type *Snowball Throwing* is useful to make the student learn by their self.

2. There's any relationship between implementation of Cooperative Learning Method Type *Snowball Throwing* with student independency while learning process.

The cycle picture as follows:

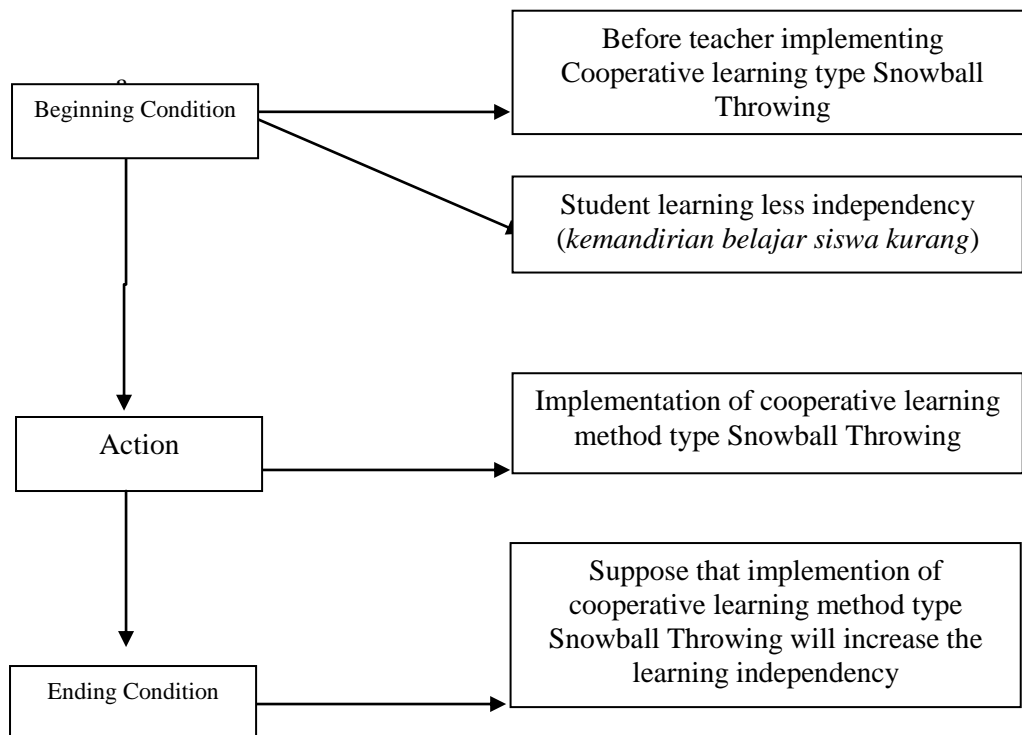


Figure 1. Research Framework

D. Research Hypothesis

Description and discussion of the theory of frame above, hypothesis can be formulated as the following action:

"Implementation of cooperative learning method type *Snowball Throwing* to improve the student independency in accounting learning process in class X AK 1 SMK Negeri 1 Klaten".

CHAPTER III RESEARCH METHOD

A. Research Type

This research is classroom action research which is collaborative between researcher and subject teachers SMK Negeri 1 Klaten.

Suharsimi (2007:3) said:

1. Classroom action research is the punctual about learning which is action, that suppose to appear and happens in the class together.
2. Classroom action research is the action that includes any activity to solve the problem in class.
3. Classroom action research is action to solve the problem that begins from: 1. Planning, 2. Implementing, 3. Observing, 4. reflecting and 5. Evaluating that was sets up, the conclusion from observation and evaluation is used as suggestion to reflecting that used to consider to do the next action.

B. Research Place and Time

Place : The research will be conducted in SMK Negeri 1 Klaten.

Time : Date 4-10 November 2014.

C. Research Subject and Object

The research subject were all student of X AK 1 SMK Negeri 1 Klaten Academic Year 2014/2015. While the object of this research is student learning independency class X AK 1 SMK Negeri 1 Klaten academic year 2014/2015.

D. Research Procedures

Suharsimi (2007: 16), classroom action research model is conducted by 4 stage. 1. Planning, 2. Implementing, 3.Observing 4.Reflecting.This research will

be conducted collaboratively with accounting subject teachers SMK Negeri 1 Klaten. This study will be conducted by two cycles.

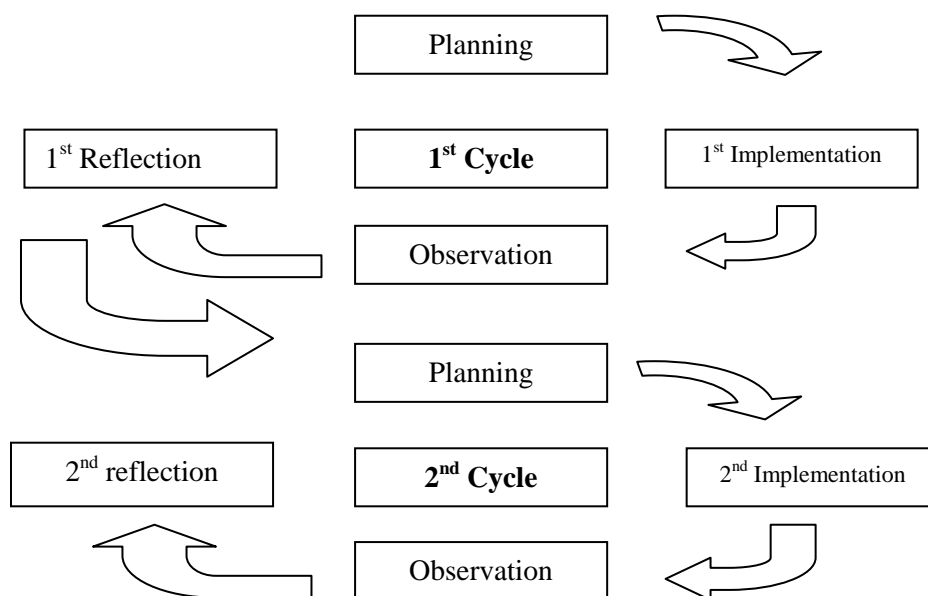


Figure 2. Research Procedure Cycles

1. First Cycle

a. Planning

This planning were aimed to student learning independency as a focused problem. There is the steps of planning:

- 1) Problem Identifying
- 2) Researcher conduct the problem to independency in accounting learning. Learning method uses to solve that problem is doing action as follows how to make the student has independency in accounting learning.
- 3) Problem Solution Planning

The solution of the problem above is:

a) Implementing cooperative learning method type Snowball Throwing in accounting subject. The steps of cooperative learning model type Snowball Throwing as follows:

- (1) Teacher giving the material.
- (2) Teacher dividing the students into some group and call the group leader to giving the explanation
- (3) Each group leader back into their group and explain the material to other students.
- (4) Each students get the paper to write the question about the material.
- (5) After that, the paper rounded like a ball and throwing to other students.
- (6) Students who get the ball should answer the question.
- (7) Evaluation.
- (8) Closing.

b) Action to increase the student independency based on hasil implementing cooperative learning method Snowball Throwing because each student has self responsibility to get the material.

b. Acting

Action is doing by researcher and subject teacher as a collaborative friend based on the planning has make before. The planning is flexible

means it can matching by the condition and can change based on learning needed.

c. Observing and Monitoring

Observing and monitoring is the way to record any events that occurs while implementation of planning. Researcher not only as researchers but also as a observer that observe any classroom events and write down on observation guidelines.

d. Reflecting

Reviewing what happens or didn't happens, that valuable or not valuable while action. The value of reflection used to plan the next step to reach the goals. Reflecting were doing by researcher as an observer will success or failed in reaching the temporary goals.

2. Second Cycle

a. Action Planning

This planning based on first action that was as a solution from problem solving. The next step likes follows:

1) Problem Identifying

Implemented action in problem identifying based on result action in 1st cycle:

a) Evaluating the disadvantages of cooperative learning method type Snowball Throwing.

b) Identifying the increasing of student independency in accounting learning.

c) Take action about the student independency in accounting learning.

2) Problem Solution Planning

The solution to solve that problem is:

a) Implementing cooperative learning method type Snowball Throwing mixed with other method likes debate.

b) Give the task to student.

b. Acting

2nd cycle act after the 1st cycle has done. Researcher as a observer and teachers as the actor based on planning.

c. Observing and Monitoring

Observing and monitoring used to see the implementation of the planning in 2ⁿ cycle. All process in implementation in accounting learning and the increasing of student independency were documented by researcher.

d. Reflecting

In 2nd cycle reflecting doing after all learning process has done. The problems will find the solution. The value of reflection used to plan the next step to reach the goals.

E. Data Collection Technique

1. Observation

Suharsimi (2007) “observation is looking for event, movement, or process”. Supardi (2007) says that “observation is the action to looking (data collection) to know the effect of the action that achieving the goals”.

Observation were aimed to determine the appearance of the student independency during the learning process. Through the observation, it will get the data for later described to determine student independency in the first and second cycle. Observation are also used to make observation during learning process to be recorded in the notes field where data will considered in the reflection stage.

2. Questionnaire

Suharsimi Arikunto (2010: 194), questionnaire was used as data collection techniques done by giving a set of statements to the respondents to be answered, in this case addressed to students after the application Throwing Snowball type. Questionnaire or questionnaire is a written questions that are used to obtain information from respondents

3. Documentation

Elliot (1991:78) and Rochiati (2006:121) documentation can helpful to collecting the research data, which is has relationship with classroom action research. It used to get the data from school which is students name and the students number with look at the school document.

F. Research Instruments

Research instruments used in this research are:

1. Observation Guidelines

This study uses sheet-shaped observation check list, the observation that contains a list of all the aspect to be observed, so that the observer stay signaled the presence or absence of a check mark (√) on observable aspects (Vienna Sanjaya, 2010:95). In this study, aspects or activities to be observed is the independency and and activities that reflect the accounting learning activity. The following observation will be used:

Table 1.Observation Guidelines

No	Aspect of the observed	1	2	3	4
1	Student worked diligently to complete the accounting task				
2	Student were given the task immediately				
3	Student ask the teacher if there is material that not understand / have difficulty				
4	Student discuss with friends if it encounters difficulties when learning				
5	Students learn quickly prepare the necessary equipment while learning accounting				
6	Student pay attention when teacher explain the material				
7	Student watched as friends presentation				
8	Students enthusiastic group discussions				
9	Students working on their own self ability				
10	Students are able to answer question during the discussion friend				
11	Student complete the task on time				

2. Field Notes

Field notes were used as form to recording the minutes of the implementation of cooperative learning method type Snowball Throwing. Recorded fields is used to write a variety of research-related event that occurs in the classroom. Events can be interaction between students and teachers, as well as interaction among students.

3. Questionnaire

Questionnaire is an instrument used to find out information or data about the students' Accounting Learning Activities. The composing process of the questionnaire is based on the framework as the reference or basis in preparing the statements. The framework can be described as follows:

Table 2. The Framework of Learning Independence Guidelines

No	Question	No Questionnaire
1	Read the materials and mark important things	1,2
2	Make question	3,4
3	Answers the questions and Give an opinion in the discussion	5,6*,7
4	Listening to the explanation of teachers and discussions with scrupulous	8,9,15*
5	Working the case / doing the task independently	10,11,12
6	Summarize the material from teachers and discussion	13,14,
7	Working with a group of friends	16*,17
8	Implement a game by throwing a question and answer	18,19,20

*): Negative Statement

Table 3. Scores of the Alternative Answers

Alternative Answers	Scores	
	Positive Statements	Negative Statement
Stongly Agree	4	1
Agree	3	2
Disagree	2	3
Strongly Disagree	1	4

G. Data Analysis Technique

This research used interactive method. The steps of data analysis according Miles Huberman (2005:97-100) as follows:

1. Collecting data, is collecting the data in research location like observing, interviewing, test and documenting with choosing the right collecting data strategy, focusing and reviewing the data in the next data collecting.
2. Data Reduction, is selection process, focusing, abstracting, transforming the data in from the research location , and continuing in the data collecting. In presenting data we get any types, working network, related action or table.
3. Calculating the percentages of learning activities on every aspect being observed by the formula:

$$\% = \frac{\text{Scores on Results of students's' Accounting Learning Independence}}{\text{Maximum Score}} \times 100\%$$

4. Conclusion Withdrawal, is the final stage of the data analysis phase. Inference made with examine the essence of the various data presented thus obtained and the conclusion expressed in a more emphatic statement.

H. Successful Action Criteria

Based on working indicators of Suwandi and Madyo Eko Susilo (2007:36) stated that “working indicators” is working formula that used to fixed the research value or the research effectiveness. Hope that implementation of Cooperative Learning Method Type Snowball Throwing will increasing the student independency in accounting learning process of student class X AK 1 SMK Negeri 1 Klaten Year Academic 2013/2014 minimum increasing is 65%.

CHAPTER IV RESEARCH RESULT AND DISCUSSION

A. Description Of Pre-Research

The application of the learning methods cooperative type *snowball throwing* is based on begin conditions. Therefore, Researchers do preliminary observations to learn early on the implementation of learning accounting in class X Ak 1 SMK Negeri 1 Klaten. The observation is made to know the problems that occur in learning. The results of observations about the condition of early learning become a reference in planning action.

Based on the results of observation beginning, The value of study result of the students in the subject of accounting have been good. All students class X AK 1 SMK Negeri 1 Klaten have value fullfill KKM. The following table a frequency distribution of students presented at the beginning condition.

Table 4. Frequency distribution of students presented at the initial condition.

No.	The interval value of students on initial conditions	Frequency	Percentage (%)
1	97-99	0	0,0%
2	94-96	14	38,9%
3	91-93	0	0,0%
4	89-91	6	16,7%
5	87-89	0	0,0%
6	85-87	16	44,4%
Total		36	100,0%

Based on the table, can be known that the score of students on initial conditions have been good. Students majority, which is 16 students received grades in the interval 85-87. This indicates that all students are competent or it has fulfilled KKM.

Although that score of students on initial conditions have been good, but the problems that occurred in relation with accounting learning are the low student learning independence. Based on the results of preliminary observations, The presented the lessons of accounting in class X AK 1 SMK Negeri 1 Klaten before the application of the learning methods cooperative type snowball throwing still use the learning conventional methods with talks centered on teachers. It is problem that happens because teachers use the learning methods that less attractive. This is what finally makes student learning independence low.

The low student learning independence can be seen from students activity, there were few students who asks a question or answering questions from teacher. furthermore, Some students also seen no attention to an explanation of teachers and not summarizes explanation material given teachers. When teachers give task, Some students looked cheated work other friend. This shows that the learning independence of students still low. Following presented a percentage distribution frequency independent students learning on initial conditions.

Table 5. Students' Learning Independence in Initial Condition

No.	Aspects of student learning independence	%
1	Read the materials and mark important things	25,69
2	Make question	26,39
3	Answers the questions and Give an opinion in the discussion	30,56
4	Listening to the explanation of teachers and discussions with scrupulous	31,94
5	Working the case / doing the task independently	25
6	Summarize the material from teachers and discussion	26,39
7	Working with a group of friends	25
8	Implement a game by throwing a question and answer	27,08
Average		27,26

Based on the table, it can be seen that the average the percentage of student learning independence highest 31,94% only, namely on the listen to teachers explanation and discussion with scrupulous. The percentage of the average learning students independence on other aspects ranges between 25% of up to 30%. This number shows that independence learn students still low.

Based on the problem, an improvement in the quality of learning can improve students learning independence. By independence learning, Students will have confidence that is high in learning and can do about and apply matter learned in life. Furthermore, By independence learn students will be able to develop creativity as well as better understanding of the lessons, so that understanding students will also increase. So that, Learning which previously were interaction puts forward one direction (teacher center learning) must be changed become a lesson that has the interaction of two directions, Which is there are mutual relation between teachers and students. Learning through the interaction of two direction going to grow an atmosphere of learning which a pleasing and attractive, so students able to develop their initiative and daring to presented in front of the class.

One of learning that improve the independence of learning students are learning cooperative type *snowball throwing*. Learning cooperative type *snowball throwing* isThe manner of presentation a the following subjects where students formed in some groups being heterogeneous, chairman of the group was selected to receive the job of teachers and then each student makes inquiries formed like a (paper ball questions). Paper ball containing this question then throwing to other

students, and Students who received the ball answer the question that is in it. Throwing a ball containing get through this question will train students to more independent because students are required to prepared to answer questions from students.

Moreover, each student in groups also responsibility for members of his group, so each student must work together in completing about given other students. The existence of the responsibility of individual students in the group also make students can learn more independent. Learning through the implementation of cooperative type snowball throwing expected to improve student learning independence of accounting in learning.

B. Research Description

1. Description of Cycle 1

a. Planning

In this step, researcher prepare anything (*rpp, modul, lembar observasi dan angket*) in order to do action research. In this research, there are 2 observers, while teacher accounting class X SMK N 1 Klaten act as implementer. In this planning step, Researcher involves teacher especially in conducting the lesson planning so that the teacher will understanding what to do in class when implementing action research.

Researcher conducting lesson plan appropriating with cooperative learning type *Snowball Throwing* step. Then researcher explain to the teacher. It is due to minimizing mistakes during implementing action. Moreover, make lesson plan, researchers make research instruments in the

form of sheets of observation student learning independence, questionnaire independence learning, evaluation task, prepare equipment that are support learning and prepares matter. Material used basic accounting equation.

Researchers also divide students into six groups, preparing equipment which supports learning and prepare material cooperative learning type *Snowball Throwing*.

b. Action

Action was the realization of lesson plan arranged before. During implementing action, teacher give apperception from the beginning until the end of class. Meanwhile, researcher observing the student's activities during following the learning process. The 1st cycle can be described as follows:

Date : 5 November 2014

Place : Class X AK 1 SMK Negeri 1 Klaten

Total Student : 36 students

Allocation time : 4 x 45 minute

Learning Steps : introduction, main activities, and closing

The following is an explanation of learning on 1st cycle:

1) Introduction

Before entering the classroom, the teacher disciplining the student with standing in front of the class. and then Teachers ask students enter class. after all, The teacher opened subjects with

greetings and say hello to students as a form teacher attention to students, and then prayer let by the head of the class. Having finished praying, the teacher check the presense of students.

After finished check the presense of students, then teachers delivered the competence of the base, indicators, the purpose, and learning explains the model will be done, is it cooperative learning type *Snowball Throwing*. after description finished, teacher give the entry number according number student presense for find scoring independences.

2) Main Activities

The main activities consist of the activity observed, presents, ask, creativity, reasoning, and try. inactivity observed, Teachers presents power point that contains an explanation matter concerning financial statements. and then students read handouts given teacher. After finished, Teachers divide students to 8 group and to share number groups.

In activity presents, student in the group choose a leader. then leader of group listen to explain by teacher, a brief discussion about the material to be discussed in each group. leader, leading the discussion and explain the matter back to a friend of one group. Discussion focus groups done for 20 minutes. Researchers conducted during students observations conducted activities discussion.

In activity ask, Students find the problem of the matter has been discussed or handouts from a given. Each student asked to make one question relating to material obtained.

Activity create, student make summerize or note from explained To over matter of learning and question that had been prepared written on a sheet of paper that has been dispensed teachers. paper question and then roll such as ball and throwing to friends.

In activity ask, each student will receive one the bulb containing the questions. Representatives from each group allowed to answer questions on the questions from starts group 1, group 2, so on. Each student has the opportunity to participate answer the question if there are students who cannot answer questions from the question ball. The answer students will be clarified by the facilitator and the correct answer will receive rewards (points plus).

After activity question throwing ball and answer the question for each a group finished, and then is try activity, is a student given about evaluation to measure students against understanding matter small cash, the function of cash small, and data transactions small cash. Having finished doing the, answers students submitted to teachers.

3) Closing

In closing activity, Students submit back the ball a question at one place to not straggle in the classroom. The teacher facilitate students conclude material that has been studied. Then students

listening to information about material which is to be explained in for the next meeting of teachers and teachers also ask for the student to study in the past. Teachers always diligent motivate students to learn and pray . Teachers close a lesson with greeting.

c. Observation

Observation in this research do by researcher. Observation doing by monitoring and noting everything occurs during learning process. Observation is conducted using sheets of observation learning students's independence. (This observation guidelines use to write the observation result during the learning process. The indicators that observe scored by criteria that conducted before)

Based on observation result in 1st cycle, it seen that student's learning activity is increase compared with initial condition before implementation of cooperative learning type Snowball Throwing. Student's more active in discussion session, answering teacher questions and noting the material, and doing the evaluation independently. This condition shown that student's learning independence is improve.

d. Reflection and Evaluation

Reflection activity is purposed to remind everything that has been done in the implementation of action. Researcher explain to the teacher something that has been success or deficient in the 1st cycle. The success of the action on the 1st cycle of them are student learning independence

that is visible is better than the student learning independence at the time before the act.

Table 6. Student's learning independence in 1st cycle

No.	Aspect independence of students learning	%
1	Reading material and mark important things	36,81
2	Make questions	37,5
3	Answer questions and their opinions at the time of discussion	40,97
4	listening to the explanation of teachers and discussions with scrupulous	38,89
5	Doing the task independently	38,89
6	Summarize the material from the teacher and discussion	35,42
7	Working with group a friends	40,28
8	Implement a game by throwing a question and answer	36,81
Average		38,19

Based on the table above, can be seen that the percentage of the average student learning independence of increased. This can be seen from the independence of the highest percentage increase to as much as 40,97 %. The percentage of independence learn the average also increase into 38,19%. Data complete independence learn students can be seen in appendix.

Independency enhancement of student learning in the process of learning is also a positive impact for the increase in value of students. result 1st cycle test show an increase compared with the first. For the matter can be seen from the value obtained students after teachers provide a test of evaluation. Average score, The highest score and the lowest students increased compared at the time of the initial conditions. The following table a frequency distribution test scores in 1st cycle:

Table 7. Frequency distribution score 1st cycle

No.	Interval	Frequency	Total student percentage (%)
1	99-102	0	0,0%
2	95-98	17	47,2%
3	91-94	1	2,8%
4	88-91	2	5,6%
5	85-88	14	38,9%
6	82-85	2	5,6%
Total		36	100.0%
Average		92,06	

Based on the table above, known that the value of the students on the 1st cycle experienced an increase compared with the value at the time before the implementation of action. based on the data, can be seen that student average score increased to 92,06. Data complete study result of the students can be seen in appendix.

Based on observation, then the act of the success of the 1st cycle can was calculated as follows:

- a) The percentage of student learning independence increased compared with the percentage of student learning before the implementation of the act of independence.
- b) Student average score increased compared to before the act.

Furthermore, based on result observation disadvantages the act of 1st cycles can be formulated as follows:

- c) The independence of students learning to read the content and marked the things that matter, make question, summarize the material from teacher and disscusion, work task independently and is not maximum.

- d) The lesson is still less because the management of time in every phase of learning less implemented with good.

2. Description of Cycle 2

2nd Cycle is doing to improve the 1st cycle. The result of 2nd cycle can described as follows

1) Planning

Likes in 1st cycle, in 2nd cycle researcher was conduct the preparation and lesson plan before doing the action. Planning is doing to improve the mistakes that occurs while implementing the 1st cycle in order to reach the learning target.

Based on 1st cycle reflection, so researcher revising on action planning in 2nd cycle. Correction that do in 2nd cycle is giving motivation to student's to be more enthusiasm while conduct group discussion with learning use of cooperative learning type *snowball throwing*. Teacher also notice the time management while implementing 2nd cycle so that allocation time will be enough.

2) Action

The implementation of 2nd cycle is guided by lesson plan was arranged before. The implementation of action 2nd cycle done with based on lesson plans that have been repaired the planning 2nd cycle. 2nd cycle action was implemented as follows:

Date : 12 November 2014

Place : Class X AK 1 SMK N 1 Klaten

Total Students : 36 students

Time Allocation : 4 x 45 minute

Learning Steps : Introduction, Main Activity, Closing

a) Introduction

Before entering the classroom, the teacher disciplining the student with standing in front of the class. And then Teachers ask students enter class. after all, The teacher opened subjects with greetings and say hello to students as a form teacher attention to students, and then prayer let by the head of the class. Having finished praying, the teacher check the presense of students.

After finished check the presense of students, then teachers delivered the competence of the base, indicators, the purpose, and learning explains the model will be done, is it cooperative learning type *Snowball Throwing*. After description finished, teacher give the entry number according number student presense for find scoring independences.

b) Main Activity

The main activities consist of the activity observed, presents, ask, creativity, reasoning, and try. in activity observed, Teachers presents power point that contains an explanation matter concerning financial statements. And then students read handouts given teacher. After finished, Teachers divide students to 8 groups and to share number groups.

In activity presents, student in the group choose a leader. Then leader of group listen to explain by teacher, a brief discussion about the material to be discussed in each group. Leader, leading the discussion and explain the matter back to a friend of one group. Discussion focus groups done for 20 minutes. Researchers conducted during students observations conducted activities discussion.

On question activity, Students find the problem of the matter has been discussed or handouts from a given. Each student asked to make one question relating to material obtained. Thenon create activty, Students make a summary or a note of explanation to control matter of learning and the question has been prepared written on a sheet of paper that teachers have been distributed. Paper question then rolled forming a ball and thrown to his friend.

On ask activity, Each student will receive one the ball containing the questions. Representatives from each group allowed to answer questions on the questions from starts group 1, group 2, so on. Each student has the opportunity to participate answer the question if there are students who cannot answer questions from the question ball. The answer students will be clarified by the facilitator and the correct answer will receive rewards (points plus).

After activity question throwing ball and answer the question for each a group finished, and then is try activity, is a student given about evaluation to measure students against understanding matter small

cash, the function of cash small, and data transactions small cash. Having finished doing the, answers students submitted to teachers.

c) Closing

In closing activity, Students submit back the ball a question at one place to not straggle in the classroom. The teacher facilitate students conclude material that has been studied. Then student listening to information about material which is to be explained in for the next meeting of teachers and teachers also ask for the student to study in the past. Teachers always diligent motivate students to learn and pray .Teachers close a lesson with greeting.

3) Observation 2nd Cycle

Observation in this research do by researcher. Observation doing by monitoring and noting everything occurs during learning process. Observation is conducted using sheets of observation learning students's independence.

Based on observation result in 2nd cycle, it seen that student's learning activity is increase compared with initial condition before implementation of cooperative learning type Snowball Throwing. Student's more active in discussion session, answering teacher questions and noting the material, and doing the evaluation independently. This condition shown that student's learning independence is improve.

4) Reflection 2nd Cycle

Based on result in 2nd cycle which includes the initial planning the implementation of the action and observation, then reflection activity. The results of the activity of students observations show that students have active in learning learning follow cooperative type *snowball throwing*. Student learning independence in the 2nd cycle can be seen in table the following:

Table 8. Student's Learning Independence in 2nd cycle

No.	Aspect student learning independence	%
1	Reading material and mark important things	68,75
2	Make questions	68,06
3	Answer questions and their opinions at the time of discussion	65,28
4	listening to the explanation of teachers and discussions with scrupulous	67,36
5	Doing the task independently	70,14
6	Summarize the material from the teacher and discussion	65,97
7	Working with group a friends	66,67
8	Implement a game by throwing a question and answer	73,61
Average		68, 23

Based on the table, Seen that student learning independence in the process of accounting learning has increased. There was a increase in the percentage of the average student learning independence at all the aspects. The percentage of the average student activity also increased to 68,23%. This score shows that the percentage of student learning independence is more than an indicator that has been set.

Improved student learning independence give effect to an increase in the value of students against the basic accounting material.

Based on test scores evaluation that have been done by students, score obtained students have very good. On the value of the students 2nd cycle can be seen in table follows:

Table 9. Distribution Frequency Score 2nd Cycle

No.	Interval score 2nd cycle	Frequency	Percentage (%)
1	100-102	4	11,1%
2	97-99	13	36,1%
3	94-96	3	8,3%
4	92-94	0	0,0%
5	90-92	15	41,7%
6	88-90	1	2,8%
Total		36	100,0%
Average		94,78	

Based on the table, known that the total score students on the 2nd cycle increase compared with a value on the 1st cycle. Based on the data, can be seen that the average value of students increase to 94,78.

Based on the results of observation and reflection, advantage learning on the implementation of the 2nd cycle using learning cooperative type snowball throwing can be formulated as follows:

- a) independence learn students increased. It can be seen of sheets observation that shows that learning reached independence student average on 68,23%. This score shows that the percentage of student learning independence has met an indicator that determined.
- b) Student average score increased.

C. Result of The Research

The Increase In Student Learning Independence Of The Class X SMKN1 Klaten Through A Model Of Learning Cooperative Type *Snowball Throwing* In Accounting Learning

Based on the results of observations on the independence of student learning in the initial conditions, 1st cycle, and 2nd cycle, can be known that the independence of student learning at each of the indicators increased. Known that the use of cooperative learning type snowball throwing to improve student learning independence in terms of 8 aspects overall. This suggests that the use of type cooperative learning snowball throwing of learning in accounting. The following is a graph independency enhancement of student learning on initial conditions, 1st cycle, and 2nd cycle. based on an indicator student learning independence:

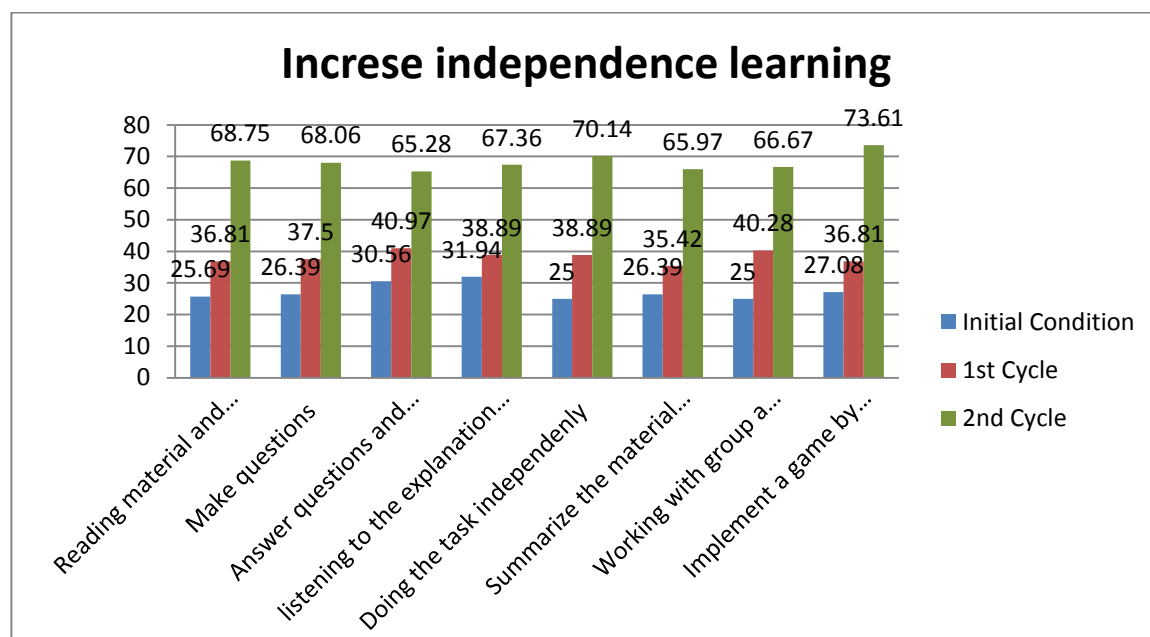


Figure 3. Increase independence learning 1st cycle and 2nd cycle

Based on pict number 3, known that the use of cooperative learning type snowball throwing to improve student learning independence in terms of 8 aspects overall, Which includes the read material and mark important things, make a question, answering questions and to give an opinion on the discussion, listen to a teacher and discussion with the group, work independently, the summerize the matter of teachers and discussions, working together with a group of friends, and carry out the game with a question and answer.

The observation is also supported by the result of calculation questionnaire by students. Based on result of calculation questionnaire, Obtained data that increased student learning independence on each aspect. The following is a table of percentage increases in student learning in terms of the independence of each aspect.

Table 10. Increases percentage learning independence based on questionnaire

No.	Aspect independence learning	Before implementation	After implementation	Increases
1	Read the materials and mark important things	74,65	89,58	14,93
2	Make question	69,10	72,92	3,82
3	Answers the questions and Give an opinion in the discussion	66,90	70,37	3,47
4	Listening to the explanation of teachers and discussions with scrupulous	78,01	82,18	4,17
5	Working the case / doing the task independently	62,27	89,12	26,85
6	Summarize the material from teachers and discussion	62,15	85,07	22,92
7	Working with a group of friends	69,79	79,51	9,72

8	Implement a game by throwing a question and answer	58,33	72,69	14,35
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Increase the percentage of student learning independence show that the independence of student learning in the lessons of accounting has increased. This indicates that the implementation of cooperative learning type *snowball throwing* able to increase student learning independence in the lessons accounting. The results of observations and calculation the percentage of the independence of the questionnaire score also supported by the results of student learning test t. The following table is paired sample test.

Table 11. Table *Paired Sample Test*

Paired Samples Test									
		Paired Differences					t	df	Sig. (2-tailed)
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
					Lower	Upper			
Pair 1	SEBELUM - SESUDAH	-.49861	.27529	.04588	-.59176	-.40547	-10.867	35	.000

Based on *table paired sample test* get score significant $0,000 < 0,05$. This means that there is a difference in student learning independence before the application of cooperative learning Type Snowball Throwing and after the application of the cooperative learning type of Snowball Throwing with different average 0,498.

Independency increase of student learning on each aspect impact on improving the independence of the percentage of the average student. The following is a graph an increase in the percentage of the average student learning

independence on initial conditions, 1st cycle, and 2nd cycle:

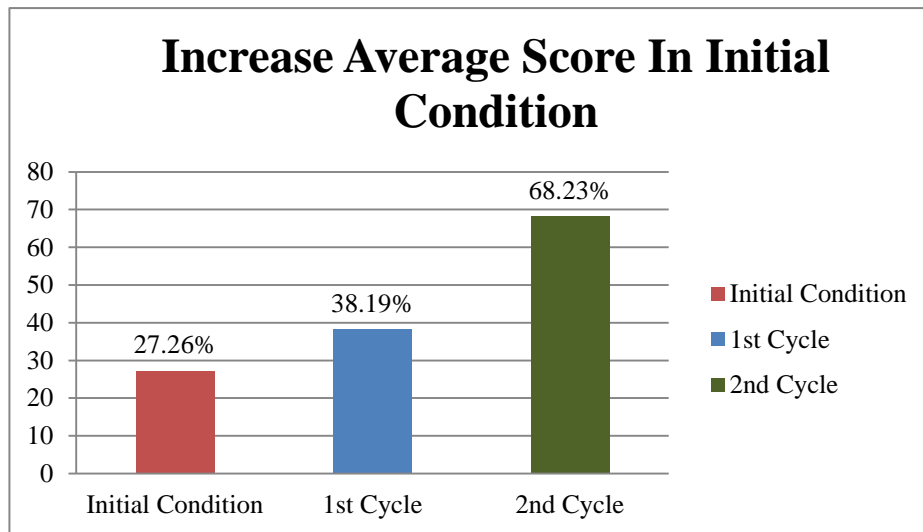


Figure 4. Increase average score in initial condition, 1st cycle, 2nd cycle

Furthermore, average value of students has also increased from the initial conditions, 1st cycle, and 2nd cycle. The following is a graph of the increase in average value of students on the initial conditions, 1st cycle, based on indicators and 2nd cycle student learning independence:

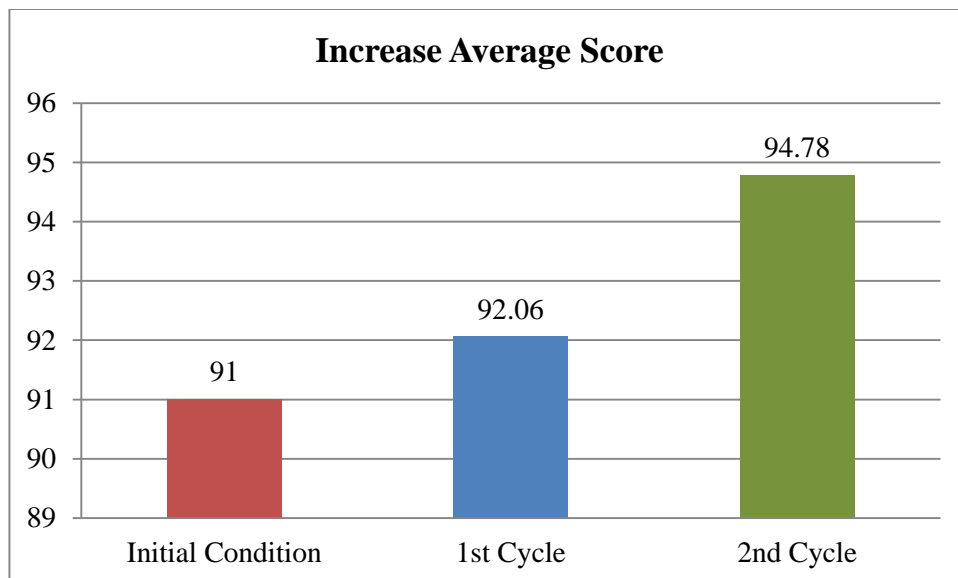


Figure 5. Increase average score in initial condition, 1st cycle, 2nd cycle

Based on the graphic, It can be seen that the implementation of cooperative learning type snowball throwing able to increase student learning independence in accounting learning. There is an increase student learning independence also impact in improving the students. Student average score has also increased in 1st cycle and 2nd cycle.

D. Discussion

Kind of classroom election that will exactly affect the success of the achievement of a goal learn. The election of a model of learning not only consider the purpose of learning, but also consider the material that students are taught and the condition. the model learning would attract the attention of the students, so that they will have a high spirit to learn. High spirits in self students also will impact either on the success of student learning.

One important aspect to achieve success learn is student learning independence. The independence of student learning is a process that invite students to do the act of involving independent sometimes one person, maybe 1 group (Elaine B. Johnson dalam Ibnu Setiawan, 2008: 152). Students who have learning independence will have confidence in learning, So that does not depend on others. The students who have to learn to be able to make independent study. Independent study is active learning activity , that is propelled by a motive controls a competence that had been owned (Haris Mujiman, 2007: 1).

The data the research results show that the implementation of cooperative learning type *snowball throwing* can improve student learning independence. This is because in the model of learning it includes aspects of learning, That is shown with the action that is performed alone and not the will of others. Step in learning cooperative type snowball throwing is reading the material, discuss and answered questions. This activity will make students perform the act of based on awareness of the self, so can increase student learning independence.

Beside, step in learning cooperative type snowball throwing could also improve student learning independence on aspects of makes question and answer a question. This is because affected the implementation of this learning, students must make question on which papers are rolled up and students who received the throw of paper have to answer this question. Indirectly demanding students to try to independently make the question and answer questions from the other students. One aspect of the other, to make a ability to think and act as a orisnil, and of the creative initiatives. The existence of the responsibility of the group in learning cooperative type snowball throwing student learning independence could also improve on aspects of working with a friend of a group. This is because of the responsibility in each group members make each student should be trying to full of the initiative to help a friend of one group in order to understand material learned, so able to answer questions from the other students. Students to comply rules by the time game because teachers limit in every phase of learning activities.

The discussion activities, ask questions, and answer the question made better understanding of material students learned, so will bring confidence in

students. The confidence of students will not be easily affected by the students to other people. This will affect when students doing the evaluation. Students who have high confidence will be doing the evaluation by independent and not depend on others. This shows that with the confidence will make students have learning independence.

The discussion is indicated that learning cooperative type snowball throwing able to increase student learning independence in terms of indicators read the material and marking that important things, make question, answers questions and opinions upon said in a discussion, listen to an explanation teachers and discussions with thoroughly, working the case / duty, summarizes material from teachers and discussion, work together with a friend a group, and implement a game with throw questioning and answering.

E. Research Weakness

Research that has been carried out by researchers still have limitations. This is the limitation:

1. The benefits of time in the throw of a ball containing the question and answer the questions less effective because some students who less serious, so that the use of time learning less effective.
2. Observation only done by 2 an observer so that the results of observations less maximum.

CHAPTER V

CONCLUSION AND RECOMMENDATION

A. Conclusion

Based on the results of research and discussion, the conclusion of this research is as follows:

1. The implementation type cooperative type snowball throwing of classroom learning students on accounting class X AK 1 SMK 1 Klaten able to increase student learning independence. It can be seen from an increase in the percentage of student learning independence in every aspect as follows.
 - a. On aspects of reading material and the marking that important things, The percentage of the average student learning independence on initial conditions amounting to 25,69%, Increase in 1st cycle into 36,81%, And rising again in the 2nd cycle be 68,75% .
 - b. On aspect the make question, The percentage of the average student learning independence on initial conditions amounting to 26,395%, Increase in 1st cycle into 37,5%, and rising again in the 2nd cycle be 68,06%.
 - c. On aspects of answers questions and suggested during the discussion, the average percentage of students learning independence on initial conditions of 30,56%, Increase in 1st cycle into 40,97%, and rising again in the 2nd cycle be 65,28%.
 - d. On aspects of listening to teachers and discussions with scrupulous, the average percentage of students learning independence on initial conditions

of 31,94%, Increase in 1st cycle into 38,89%, and rising again in the 2nd cycle be 67,36%.

- e. On aspects of perform tasks independently, the average percentage of students learning independence on initial conditions of 25 Increase in 1st cycle into 38,89%, and rising again in the 2nd cycle be 70,14%.
 - f. Aspect of summarizes material from teachers and discussion, the average percentage of students learning independence on initial conditions of 26,39%, Increase in 1st cycle into 35,42%, and rising again in the 2nd cycle be 65,97%.
 - g. On aspects of work together with a friend a group, the average percentage of students learning independence on initial conditions of 25%, Increase in 1st cycle into 40,28%, and rising again in the 2nd cycle be 66,67%.
 - h. On the aspect of carrying out a game with throwing a question and answer, the average percentage of students learning independence on initial conditions of 27,08%, Increase in 1st cycle into 36,81%, and rising again in the 2nd cycle be 73,61%.
2. The implementation of cooperative kind of classroom type *snowball throwing* on accounting learning a student of class X AK SMK N 1 klaten can enhance the value of students. Based on the average percentage of students learning independence on initial conditions of 91, Increase in 1st cycle into 92,06. and rising again in the 2nd cycle be 94,78.

B. Suggestion

Based on the conclusion of research, suggestions that can be given as follows:

1. For teachers

Teachers should be able to supervise with good use of the time in learning any of the type cooperative snowball throwing, so that learning come to goal.

2. For next researchers

for other researcher will implement cooperative kind of classroom type *snowball throwing* should be taking into account the effectiveness of time learning because in its implementation often not in accordance with the plan.

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APPENDICES

Appendix 1

RENCANA PELAKSANAAN PEMBELAJARAN

Sekolah : SMK NEGERI 1 KLATEN

Mata Pelajaran : Kompetensi Kejuruan Akuntansi

Materi Pokok : Persamaan Dasar Akuntansi

Kelas/Semester : X / 1

Alokasi Waktu : 4 x 45 Menit (2 x Pertemuan)

I. STANDAR KOMPETENSI / KOMPETENSI DASAR.**Standar Kompetensi :**

Mengerjakan Persamaan Dasar Akuntansi

Kompetensi Dasar

Menyusun Laporan dari Persamaan Dasar Akuntansi

II. INDIKATOR

Mengetahui pencatatan pengaruh transaksi terhadap unsure persamaan akuntansi

Menyusun laporan keuangan dengan baik dan benar

III. TUJUAN PEMBELAJARAN

Setelah melakukan kegiatan ini diharapkan peserta didik dapat :

1. Siswa mampu mengetahui pencatatan pengaruh transaksi terhadap unsure persamaan akuntansi
2. Siswa mampu Menyusun laporan keuangan dengan baik dan benar
3. Siswa mampu menangkap materi yang disampaikan oleh guru

IV. MATERI PEMBELAJARAN

1. Persamaan dasar akuntansi
2. Menyusun laporan keuangan dalam bidang akuntansi
3. Peralatan yang dibutuhkan dalam pembelajaran akuntansi
4. Unit organisasi yang terlibat dalam pembelajaran akuntansi

1. METODE PEMBELAJARAN.

- A. Ceramah
- B. Diskusi
- C. Tanya jawab
- D. Metode *SnowBall Throwing*

2. LANGKAH-LANGKAH KEGIATAN PEMBELAJARAN

No	Kegiatan Belajar	Waktu	Aspek Kegiatan	Nilai Karakter
1.	Pendahuluan :			
	- Menertibkan siswa dengan berdiri di depan kelas sehingga menjadi pusat perhatian	2menit		(disiplin)
	- Membuka pelajaran dengan salam dan menyapa siswa (sebagai bentuk perhatian guru kepada siswanya), dilanjutkan dengan doa yang dipimpin oleh ketua kelas, dan presensi kehadiran siswa	3menit		(bersahabat, religius)
	- Penyampaian kompetensi dasar, indikator, dan tujuan pembelajaran	5 menit		(komunikatif)
	- Siswa diberikan penjelasan mengenai model pembelajaran yang akan dilaksanakan	5 menit		(komunikatif)
	- Siswa menerima nomor peserta yang	5 menit		(disiplin)

	sesuai dengan nomor absen peserta didik, untuk memudahkan penilaian kemandirian			
2.	Kegiatan Inti :			
	Mengamati - Siswa mengamati tayangan pada materi dalam <i>power point</i> yang ditampilkan oleh guru	10	Eksplorasi	Gemar membaca , kreatif, rasa ingin tahu, disiplin, tanggung jawab, mandiri, kerja keras
	- Siswa memperhatikan penjelasan guru mengenai pencatatan pengaruh transaksi terhadap unsur persamaan akuntansi (komunikatif, rasa ingin tahu)	10		
	- Siswa mendengarkan informasi mengenai teknik pembelajaran yang akan digunakan (SnowBall Throwing) (komunikatif, rasa ingin tahu)	2		
	- Siswa membaca <i>handout</i> (rasa ingin tahu, gemar membaca)	2		

	- Siswa dibagi menjadi 10 kelompok, dengan aturan sebagai berikut:	2		
	- Siswa dipersilakan duduk bersama teman satu kelompok, selanjutnya guru membagikan nomor kelompok pada masing-masing kelompok (komunikatif, disiplin)	3	Elaborasi	
	Menyaji - Pemilihan ketua pada masing-masing kelompok yang dipilih oleh fasilitator, kemudian ketua kelompok mendengarkan menjelaskan guru secara singkat mengenai bahan diskusi untuk dibahas pada kelompok masing-masing (komunikatif, disiplin, kerja keras)	3		
	- Ketua kelompok memimpin jalannya diskusi dan menjelaskan kembali materi kepada teman satu kelompok	5		

	(komunikatif, disiplin,kerjakeras, bersahabat)			
	- Masing-masing siswa membaca materi, dan mendiskusikan dengan teman satu kelompok selama 20 menit (disiplin, rasa ingintahu,mandiri)	20		
	- Siswa diamati selama diskusi oleh fasilitator (disiplin)			
	Menanya - Siswa menemukan masalah dari materi yang telah dijelaskan atau dari <i>handout</i> yang diberikan	1		
	- Masing-masing siswa diminta membuat satu pertanyaan berkaitan dengan materi yang didapat (mandiri, kerjakeras)	2		
	Mencipta - Siswa membuat ringkasan atau catatan dari penjelasan agar menguasai materi	1		

	pembelajaran (rasa ingintahu, gemarmembaca)			
	- Pertanyaan yang telah disiapkan ditulis pada selembar kertas yang telah dibagikan guru (kerjakeras)	1		
	- Kertas pertanyaan kemudian digulung membentuk bola dan dilemparkan kepada temannya dalam waktu kurang lebih 2 menit (kerjakeras, disiplin)	1		
	Menalar - Setiap siswa akan menerima satu bola berisi pertanyaan(disiplin)	1		
	- Perwakilan tiap kelompok diberi kesempatan untuk menjawab pertanyaan yang tertera pada bola pertanyaan di mulai dari kelompok satu, kelompok dua, begitu seterusnya(komunikatif, mandiri, kerjakeras, disiplin)	2		

	- Siswa berpartisipasi menjawab pertanyaan jika ada siswa yang tidak bisa menjawab pertanyaan dari bola pertanyaan yang didapat (komunikatif, kerjakeras)			
	- Jawaban siswa akan diklarifikasi oleh fasilitator (komunikatif)	3		
	- Jawaban yang benar akan mendapatkan <i>Reward</i> yaitu <i>point plus</i> (menghargai prestasi)	3		
	Mencoba - Siswa diberikan soal evaluasi untuk mengukur pemahaman siswa terhadap materi kas kecil, fungsi-fungsi terkait kas kecil, dan data transaksi kas kecil (kerjakeras, mandiri)	3		
	- Siswa mengumpulkan jawaban (disiplin) Bagian Inti selesai	1		
3.	Penutup :			

	<ul style="list-style-type: none">- Siswa mengumpulkan kembali bola pertanyaan pada satu tempat agar tidak berserakan di ruang kelas (pedulilingkungan)	3 menit	konfirmasi	
	<ul style="list-style-type: none">- Siswa bersama dengan fasilitator menyimpulkan materi yang telah diajarkan (mandiri, kerja keras, komunikatif)	3 menit		
	<ul style="list-style-type: none">- Siswa mendengarkan informasi mengenai materi yang akan dijelaskan pada pertemuan berikutnya dan meminta siswa untuk belajar terlebih dahulu (komunikatif, rasa ingintahu)	3 menit		
	<ul style="list-style-type: none">- Memotivasi siswa untuk selalu rajin belajar,berdo'a dan menutup pelajaran dengan salam. (religius, disiplin)	1 menit		
Jumlah Waktu		2 x 45 mnt (90menit)		

3. PERANGKAT PEMBELAJARAN.

A. Alat :

- Alat tulis
- Power Point
- LCD dan proyektor
- Spidol
- Whiteboard
- Penghapus White Board
- Kertas Bola-bola pertanyaan

B. Sumber :

- Buku Paket
- *Powerpoint*
- *Handout*

4. PENILAIAN.

A. Soal Test :

Kerjakan soal-soal dibawah ini!

Lembar soal penilaian tes proses belajar :

Jawablah pertanyaan dibawah ini dengan baik dan benar!

1. Jelaskan apa yang disebut dengan harta!
2. Jelaskan apa yang disebut dengan utang!
3. Jelaskan apa yang disebut dengan modal!
4. Berikan contoh harta, utang dan modal !

Buatlah tabel persamaan dasar akuntansi dan laporan keuangan dari transaksi berikut!

Pada tanggal 5 Juli 2003, Willa mendirikan salon kecantikan dengan nama WILLA SALON. Berikut adalah transaksi yang terjadi pada WILLA SALON selama bulan Juli 2003.

1. Penerimaan investasi: uang tunai Rp 25.000.000,00 dan bangunan senilai Rp 60.000.000,00
2. Pembelian peralatan kecantikan dengan pembayaran kredit Rp 22.500.000,00
3. Pembelian tunai perlengkapan kecantikan seharga Rp 2.500.000,00
4. Penerimaan uang tunai untuk pembayaran jasa Rp 1.600.000,00
5. Pembelian peralatan Rp 6.000.000,00 dan perlengkapan Rp 1.000.000,00.
Dibayar tunai Rp 5.000.000,00 dan sisanya akan dibayar bulan depan.
6. Penerimaan uang tunai untuk pembayaran jasa Rp 6.200.000,00

7. Penerimaan uang tunai Rp 1.000.000,00 untuk pembayaran jasa sebesar Rp 2.500.000,00. Sisanya akan dibayar bulan depan.
8. Pembayaran hutang kepada kreditor Rp 7.500.000,00
9. Pembayaran beban-beban Rp 2.440.000,00
10. Sisa perlengkapan yang belum dipakai Rp 800.000,00

Kunci Jawaban:

Soal Uraian.

Jawablah pertanyaan dibawah ini dengan baik dan benar

1. Harta adalah harta benda atau hak yang merupakan sumber daya yang dikuasai perusahaan. aktiva perusahaan antara lain dalam bentuk tunai (kas), tagihan kepada pihak lain (piutang), barang dagangan, gedung dan peralatan
2. hutang adalah kewajiban yang harus dipenuhi pada saat yang telah ditentukan. Hutang timbul akibat peristiwa masa lalu, misalnya penerimaan pinjaman dari pihak ketiga baik dalam bentuk uang, barang atau jasa
3. Ekuitas adalah hak pemilik atau harta perusahaan setelah dikurangi dengan kewajiban. Salah satu unsure ekuitas adalah setoran pemilik sebagai investasi dalam perusahaan yang disebut modal pemilik
4. Harta : kas, piutang, barang dagangan, gedung dan peralatan
Utang : utang usaha, utang bank

Ekuitas : modal sendiri, modal saham, modal sumbangan

B. Norma Penilaian :

No. soal	Nilai
1	25
2	25
3	25
4	25
Jumlah nilai	100

Buatlah tabel persamaan dasar akuntansi dan laporan keuangan dari transaksi berikut!

Kas	Bangunan	Piutang	Perlengkap an	Peralatan	Hutang	Modal
<u>25.000.000</u>	<u>60.000.000</u>	-	-	-	-	<u>85.000.000</u>
25.000.000	60.000.000	-	-	-	-	85.000.000
-	-	-	-	<u>22.500.000</u>	<u>22.500.000</u>	-
25.000.000	60.000.000	-	-	22.500.000	22.500.000	85.000.000
<u>(2.500.000)</u>	-	-	<u>2.500.000</u>	-	-	-

2						
22.500.000	60.000.000	-	2.500.000	22.500.000	22.500.000	85.000.000
<u>1.600.000</u>	-	-	-	-	-	<u>1.600.000</u>
24.100.000	60.000.000		2.500.000	22.500.000	22.500.000	86.600.000
<u>(5.000.000)</u>	-	-	<u>1.000.000</u>	<u>6.000.000</u>	<u>2.000.000</u>	-
2						
19.100.000	60.000.000	-	3.500.000	28.500.000	24.500.000	86.600.000
<u>6.200.000</u>	-	-	-	-	-	<u>6.200.000</u>
25.300.000	60.000.000	-	3.500.000	28.500.000	24.500.000	92.800.000
<u>1.000.000</u>	-	<u>1.500.000</u>	-	-	-	<u>2.500.000</u>
26.300.000	60.000.000	1.500.000	3.500.000	28.500.000	24.500.000	95.300.000
<u>(7.500.000)</u>	-	-	-	-	<u>(7.500.000)</u>	-
2						
18.800.000	60.000.000	1.500.000	3.500.000	28.500.000	17.000.000	95.300.000
<u>(2.440.000)</u>	-	-	-	-	-	<u>(2.440.000)</u>
2						
16.360.000	60.000.000	1.500.000	3.500.000	28.500.000	17.000.000	92.860.000
-	-	-	<u>(2.700.000)</u>	-	-	<u>(2.700.000)</u>
16.360.000	60.000.000	1.500.000	800.000	28.500.000	17.000.000	90.160.000

WILLA SALON

NERACA

Per 31 Juli 2003

Aktiva		Kewajiban dan Ekuitas	
Kas	: Rp 16.360.000,00	Kewajiban:	
Bangunan	: Rp 60.000.000,00	Hutang usaha	: Rp 17.000.000,00
Piutang	: Rp 1.500.000,00	Ekuitas:	
Perlengkapan	: Rp 800.000,00	Modal Willa	: Rp 90.160.000,00
Peralatan	: Rp 28.500.000,00		
Total Aktiva	: Rp 107.160.000,00	Total Kewajiban dan Ekuitas	: Rp 107.160.000,00

WILLA SALON

LAPORAN LABA RUGI

Untuk Bulan yang Berakhir 31 Juli 2003

Penghasilan

Pendapatan Jasa Salon

Rp 10.300.00,00

Beban Usaha

Bebangaji	Rp 1.600.000,00
-----------	-----------------

Bebanlistrik	340.000,00
--------------	------------

Beban Lain-lain	500.000,00
-----------------	------------

Beban Perlengkapan	2.700.000,00
--------------------	--------------

Total beban usaha	<u>(Rp 5.140.000,00)</u>
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Laba bersih	Rp 5.160.000,00
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WILLA SALON

LAPORAN PERUBAHAN MODAL

Modal awal Willa	Rp 85.000.000,00
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Laba bersih Juli 2003	<u>Rp 5.160.000,00</u>
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Penambahan terhadap modal	<u>Rp 5.160.000,00</u>
---------------------------	------------------------

Modal Willa per 31 Juli 2003	Rp 90.160.000,00
-------------------------------------	-------------------------

C. Pengamatan Perilaku/Sikap :

No	Nama/No.Absen	Indikator Sikap dan Nomor Indikator								Nilai
		Kerajinan	Disiplin	Jujur	Sopan	Kerja sama	Peduli	Tanggung Jawab	Menghargai Pendapat orang lain	Rata-rata
1										
2										
3										
4										
5										
Dst .										

Keterangan :

Penilaian Sikap

Kriteria penilaian

Kriteria Skor :

Kriteria Penilaian :

1 = Sangat Kurang

15 - 20 = Sangat Kurang

2 = Kurang

21 - 25 = Kurang

3 = Cukup

26 - 30 = Cukup

4 = Baik

31 - 35 = Baik

5 = Sangat Baik

35 - 40 = Sangat Baik

Nilai tertinggi 40 diperoleh dari 5 X 8 (5 = nilai tertinggi; 8 = jumlah macam perilaku yang dinilai)

Klaten, 5 Oktober 2014

Mengetahui :

Kepala Sekolah

Guru Mata Pelajaran

Drs. Budi Sasangka, M.M

Asrini, S.Pd

NIP : 19590629 198803 1 002

NIP : 19710621 200604 2 019

Appendix 2

Persamaan Dasar Akuntansi

Persamaan dasar akuntansi adalah sistematika pencatatan yang menggambarkan suatu hubungan yang ada pada perusahaan yaitu pengaruh transaksi terhadap posisi keuangan perusahaan yang meliputi harta (aktiva) dengan sumbernya (kewajiban dan ekuitas). Bentuk persamaan dasar akuntansi adalah :

AKTIVA	KEWAJIBAN	+	EKUITAS
---------------	------------------	---	----------------

- **Aktiva/harta** adalah semua kekayaan yang dimiliki suatu perusahaan baik yang berwujud maupun tidak berwujud yang dapat dinilai dengan uang dan digunakan dalam operasi perusahaan.
- **Kewajiban/utang** adalah utang-utang perusahaan yang timbul karena peristiwa (transaksi) masa lalu dan harus diselesaikan di masa yang akan datang dengan menyerahkan aktiva atau sumber daya perusahaan (berupa pelunasan).
- **Ekuitas/modal** adalah hak pemilikan atas aktiva perusahaan yang merupakan kekayaan bersih yaitu selisih antara aktiva dikurangi dengan kewajiban.

- Berdasarkan informasi dari persamaan dasar akuntansi dapat dijadikan acuan atau sarana dalam menyusun laporan keuangan (laporan laba/rugi, laporan perubahan modal, neraca dan laporan arus kas).

Pencatatan Transaksi ke dalam Persamaan Dasar Akuntansi

Contoh :

Pada tanggal 1 Juli 2009 Ibu Sarah memutuskan untuk mendirikan usaha “Salon Sarah”. Transaksi yang terjadi selama bulan Juli adalah sebagai berikut :

1 Juli Sarah menanamkan uangnya ke salon sebesar Rp 50.000.000,00

PERSAMAAN DASAR AKUNTANSI					
AKTIVA	=	KEWAJIBAN	+	EKUITAS	KETERANGAN
Kas				Modal Sarah	
50,000,00	=	-		50,000,000	Penanaman Modal

2 Juli Dibayar sewa gedung untuk satu tahun Rp 2.500.000,00

PERSAMAAN DASAR AKUNTANSI						
AKTIVA		=	KEWAJIBAN	+	EKUITAS	KETERANGAN
Kas	Sewa Dibayar Dimuka					
(2,500,000)	2,500,000	=	-		-	Pembayaran Sewa

5 Juli Dibeli peralatan kredit RP 5.000.000,00

PERSAMAAN DASAR AKUNTANSI					
AKTIVA	=	KEWAJIBAN	+	EKUITAS	KETERANGAN
Peralatan		Utang Dagang		Modal Sarah	
5,000,00	=	5,000,000		-	Pembelian peralatan

6 Juli Dibeli perlengkapan Rp 2.000.000,00, dibayar tunai Rp 1.000.000,00 Sisanya dibayar 2 minggu kemudian.

PERSAMAAN DASAR AKUNTANSI						
AKTIVA		=	KEWAJIBAN	+	EKUITAS	KETERANGAN
Kas	Perlengkapan		Utang Dagang			
(1,000,000)	2,000,000	=	1,000,000		-	Pembelian Perlengkapan

7 Juli Diterima pendapatan tunai Rp 5.000.000.00 dan yang masih berupa tagihan pada pihak lain adalah Rp 2.000.000,00.

PERSAMAAN DASAR AKUNTANSI						
AKTIVA		=	KEWAJIBAN	+	EKUITAS	KETERANGAN
Kas	Piutang Dagang		Utang Dagang		Modal Sarah	
5,000,000	2,000,000	=	-		7,000,000	Pendapatan

10 Juli Dibayar utang 1,000,000.

PERSAMAAN DASAR AKUNTANSI					
AKTIVA	=	KEWAJIBAN	+	EKUITAS	KETERANGAN
Kas		Utang Dagang		Modal Sarah	
1,000,000	=	1,000,000		-	Pembayaran Utang

Dalam persamaan dasar akuntansi jumlah bagian aktiva akan selalu sama dengan penjumlahan kewajiban dengan modal. Bagian modal akan terpengaruh oleh empat transaksi yaitu investasi (penambahan modal), pendapatan (penambahan modal), pengambilan prive (pengurangan modal) dan terjadinya beban (pengurangan modal).

Appendix 3

RENCANA PELAKSANAAN PEMBELAJARAN

Sekolah	:	SMK NEGERI 1 KLATEN
Mata Pelajaran	:	Kompetensi Kejuruan Akuntansi
Materi Pokok	:	Persamaan Dasar Akuntansi
Kelas/Semester	:	X / 1
Alokasi Waktu	:	4 x 45 Menit (2 x Pertemuan)

V. STANDAR KOMPETENSI/KOMPETENSI DASAR.**Standar Kompetensi :**

Mengerjakan Persamaan Dasar Akuntansi

Kompetensi Dasar

Menyusun Laporan dari Persamaan Dasar Akuntansi

VI. INDIKATOR

Mengetahui pencatatan pengaruh transaksi terhadap unsur persamaan akuntansi

Menyusun laporan keuangan dengan baik dan benar

VII. TUJUAN PEMBELAJARAN

Setelah melakukan kegiatan ini diharapkan peserta didik dapat :

1. Siswa mampu mengetahui pencatatan pengaruh transaksi terhadap unsure persamaan akuntansi
2. Siswa mampu Menyusun laporan keuangan dengan baik dan benar
3. Siswa mampu menangkap materi yang disampaikan oleh guru

VIII. MATERI PEMBELAJARAN

1. Persamaan dasar akuntansi
2. Menyusun laporan keuangan dalam bidang akuntansi
3. Peralatan yang dibutuhkan dalam pembelajaran akuntansi
4. Unit organisasi yang terlibat dalam pembelajaran akuntansi

5. METODE PEMBELAJARAN.

1. Ceramah
2. Diskusi
3. Tanya jawab
4. Metode *SnowBall Throwing*

6. LANGKAH-LANGKAH KEGIATAN PEMBELAJARAN

No	Kegiatan Belajar	Waktu	Aspek Kegiatan	Nilai Karakter
1.	Pendahuluan :			
	- Menertibkan siswa dengan berdiri di depan kelas sehingga menjadi pusat perhatian	2menit		(disiplin)
	- Membuka pelajaran dengan salam dan menyapa siswa (sebagai bentuk perhatian guru kepada siswanya), dilanjutkan dengan doa yang dipimpin oleh ketua kelas, dan presensi kehadiran siswa	3menit		(bersahabat, religius)
	- Penyampaian kompetensi dasar, indikator, dan tujuan pembelajaran	5 menit		(komunikatif)
	- Siswa diberikan penjelasan mengenai model pembelajaran yang akan dilaksanakan	5 menit		(komunikatif)

	<ul style="list-style-type: none"> - Siswa menerima nomor peserta yang sesuai dengan nomor absen peserta didik, untuk Memudahkan penilaian kemandirian 	5 menit		(disiplin)
2.	Kegiatan Inti :			
	Mengamati <ul style="list-style-type: none"> - Siswa mengamati tayangan pada materi dalam <i>power point</i> yang ditampilkan oleh guru 	10	Eksplorasi	Gemarmembaca , kreatif, rasa ingintahu,disipli n, tanggungjawab, mandiri, kerjakeras
	Siswa memperhatikan penjelasan guru mengenai menyusun laporan keuangan akuntansi (komunikatif, rasa ingin tahu)	10		
	<ul style="list-style-type: none"> - Siswa mendengarkan informasi mengenai teknik pembelajaran yang akan digunakan (SnowBall Throwing) (komunikatif, rasa ingin tahu) 	2		
	<ul style="list-style-type: none"> - Siswa membaca <i>handout</i> (rasa ingin tahu,gemar membaca) 	2		

	- Siswa dibagi menjadi 8 kelompok, dengan aturan sebagai berikut:	2		
	- Siswa dipersilakan duduk bersama teman satu kelompok, selanjutnya guru membagikan nomor kelompok pada masing-masing kelompok (komunikatif, disiplin)	3	Elaborasi	
	Menyaji - Pemilihan ketua pada masing-masing kelompok yang dipilih oleh fasilitator, kemudian ketua kelompok mendengarkan menjelaskan guru secara singkat mengenai bahan diskusi untuk dibahas pada kelompok masing-masing (komunikatif, disiplin, kerja keras)	3		
	- Ketua kelompok memimpin jalannya diskusi dan menjelaskan kembali materi kepada teman satu kelompok	5		

	(komunikatif, disiplin, kerja keras, bersahabat)			
	- Masing-masing siswa membaca materi, dan mendiskusikan dengan teman satu kelompok selama 20 menit (disiplin, rasa ingintahu, mandiri)	20		
	- Siswa diamati selama diskusi oleh fasilitator (disiplin)			
	Menanya - Siswa menemukan masalah dari materi yang telah dijelaskan atau dari <i>handout</i> yang diberikan	1		
	- Masing-masing siswa diminta membuat satu pertanyaan berkaitan dengan materi yang didapat (mandiri, kerja keras)	2		
	Mencipta - Siswa membuat ringkasan atau catatan dari penjelasan agar menguasai materi	1		

	pembelajaran (rasa ingin tahu, gemar membaca)			
	- Pertanyaan yang telah disiapkan ditulis pada selembar kertas yang telah dibagikan guru (kerja keras)	1		
	- Kertas pertanyaan kemudian digulung membentuk bola dan dilemparkan kepada temannya dalam waktu kurang lebih 2 menit (kerja keras, disiplin)	1		
	Menalar - Setiap siswa akan menerima satu bola berisi pertanyaan (disiplin)	1		
	- Perwakilan tiap kelompok diberi kesempatan untuk menjawab pertanyaan yang tertera pada bola pertanyaan di mulai dari kelompok satu, kelompok dua, begitu seterusnya (komunikatif, mandiri, kerja keras, disiplin)	2		

	<ul style="list-style-type: none"> - Siswa berpartisipasi menjawab pertanyaan jika ada siswa yang tidak bisa menjawab pertanyaan dari bola pertanyaan yang didapat (komunikatif, kerja keras) 			
	<ul style="list-style-type: none"> - Jawaban siswa akan diklarifikasi oleh fasilitator (komunikatif) 	3		
	<ul style="list-style-type: none"> - Jawaban yang benar akan mendapatkan <i>Reward</i> yaitu <i>point plus</i> (menghargai prestasi) 	3		
	<p>Mencoba</p> <ul style="list-style-type: none"> - Siswa diberikan soal evaluasi untuk mengukur pemahaman siswa terhadap materi kas kecil, fungsi-fungsi terkait kas kecil, dan data transaksi kas kecil (kerja keras, mandiri) 	3		
	<ul style="list-style-type: none"> - Siswa mengumpulkan jawaban (disiplin) <p>Bagian Inti selesai</p>	1		
3.	Penutup :			

	<ul style="list-style-type: none">- Siswa mengumpulkan kembali bola pertanyaan pada satu tempat agar tidak berserakan di ruang kelas (peduli lingkungan)	3 menit	konfirmasi	
	<ul style="list-style-type: none">- Siswa bersama dengan fasilitator menyimpulkan materi yang telah diajarkan (mandiri, kerja keras, komunikatif)	3 menit		
	<ul style="list-style-type: none">- Siswa mendengarkan informasi mengenai materi yang akan dijelaskan pada pertemuan berikutnya dan meminta siswa untuk belajar terlebih dahulu(komunikatif, rasa ingin tahu)	3 menit		
	<ul style="list-style-type: none">- Memotivasi siswa untuk selalu rajin belajar,berdo'a dan menutup pelajaran dengan salam.(religius, disiplin)	1 menit		
Jumlah Waktu			2 x 45 mnt (90menit)	

7. PERANGKAT PEMBELAJARAN.

C. Alat :

- Alattulis
- Power Point
- LCD danproyektor
- Spidol
- Whiteboard
- Penghapus White Board
- Kertas Bola-bola pertanyaan

D. Sumber :

- BukuPaket
- *Powerpoint*
- *Handout*

8. PENILAIAN.

D. Soal Test :

Kerjakan soal-soal dibawah ini!

Lembar soal penilaian tes proses belajar :

Jawablah pertanyaan dibawah ini dengan baik dan benar!

1. Jelaskan apakah Harta dapat dibedakan menjadi berapa !
2. Apakah Kewajiban/ utang dapat dibedakan berdasarkan jangka waktu !
3. Sebutkan macam-macam dari modal!
4. Jelaskan dari macam-macam modal yang telah anda jawab di nomor 3 !

Transaksi yang terjadi pada perusahaan bengkel haddy motor selama bulan Januari 2003, secara keseluruhan sebagai berikut:

❖ Transaksi 1

Perusahaan bengkel HADDY MOTOR menerima uang tunai dari Haddy sebagai pemilik sebesar Rp 40.000.000, untuk setoran modal

❖ Transaksi 2

HADDY MOTOR membeli peralatan bengkel dengan syarat pembayaran kredit(on account) seharga Rp 25.000.000

❖ Transaksi 3

HADDY MOTOR membeli tunai perlengkapan bengkel seperti mur, baud, pelumas, dan peralatan kecil seharga Rp 20.000.000. Sebagai pembayaran diserahkan cek

❖ Transaksi 4

HADDY MOTOR membeli tunai peralatan bengkel seharga Rp 10.000.000. Sebagai pembayaran diserahkan cek, sebesar Rp 10.000.000

❖ Transaksi 5

Untuk pekerjaan-pekerjaan yang diselesaikan selama bulan Januari 2013, HADDY MOTOR menerima pembayaran sebesar Rp 9.000.000

Kunci Jawaban:

Soal Uraian.

Jawablah pertanyaan dibawah ini dengan baik dan benar

5. Harta dapat dibedakan jadi 2 yaitu :

- Harta lancar (current assets)

harta lancar adalah kekayaan yang berupa uang tunai atau kas serta kekayaan lain yang dapat dicairkan dalam jangka waktu kurang dari 1 tahun, contohnya kas, piutang usaha

- Harta tetap (fixed assets)

yang dimaksud harta tetap adalah aktiva berwujud yang diperoleh dalam bentuk siap pakai atau dengan dibangun terlebih dahulu, yang digunakan dalam operasi perusahaan dan mempunyai masa manfaat lebih dari 1 tahun

Harta tetap dibedakan menjadi :

- a. Harta tetap berwujud

- Peralatan
 - kendaraan
 - Gedung
 - Tanah
- b. Harta tetap tidak berwujud
- Hak cipta
 - hak paten
 - merk dagang
 - goodwill

6. Kewajiban/ utang dapat dibedakan berdasarkan jangka waktu

Utang jangka pendek

utang jangka pendek adalah utang yang diharapkan akan dilunasi dalam waktu satu tahun

Contoh : utang usaha, sewa diterima dimuka

Utang jangka panjang

utang jangka panjang adalah utang yang akan dilunasi dalam waktu lebih dari satu tahun

Contoh : utang bank, utang obligasi

7. Macam-macam dari modal yaitu :

Modal sendiri

Modal saham

Laba yang tidak dibagi

Modal sumbangan

8. **Modal sendiri** adalah modal yang berasal dari pemilik perusahaan dan yang tertanam dalam perusahaan untuk waktu yang tidak tertentu lamanya.

Modal saham adalah hak pemilik dalam entitas yang besarnya sama dengan total aktiva minus total utang.

Laba yang tidak dibagi merupakan sebagian atau keseluruhan laba yang diperoleh perusahaan yang tidak dibagikan oleh perusahaan kepada pemegang saham dalam bentuk dividen.

Modal sumbangan adalah bantuan dari pihak lain berupa uang ataupun barang yang dapat dinilai dengan uang dan tidak dapat dibagikan ke anggota koperasi.

E. Norma Penilaian :

No. soal	Nilai
1	25
2	25
3	25
4	25
Jumlah nilai	100

	Kas	Perlengkap an	Peralatan	Kewajiban	Ekuitas
1	40.000.000(+)				40.000.000(+)
2			25.000.000(+)	25.000.000(+)	
3	5.000.000(-)	5.000.000(+)			
4	10.000.000(-)		10.000.000(+)		
5	9.000.000(+)				9.000.000(+)

Bentuk Laporan Keuangan dalam Persamaan Dasar Akuntansi

HADDY MOTOR

NERACA

Per 31 Januari 2003

AKTIVA	KEWAJIBAN DAN EKUITAS
Kas <u>Rp</u>	Modal Haddy <u>Rp</u>
<u>40.000.000,00</u>	<u>40.000.000,00</u>
Rp	Rp
40.000.000,00	40.000.000,00

Posisi keuangan HADDY MOTOR tampak pada saldo akhir setiap unsur persamaan dasar akuntansi di muka yaitu sebagai berikut:

Aktiva

Kas	Rp 21.700.000,00
Perlengkapan bengkel	Rp 800.000,00
Piutang	Rp 400.000,00
Peralatan bengkel	<u>Rp 35.000.000,00</u>
Total aktiva	<u>Rp 57.900.000,00</u>

Kewajiban dan ekuitas:

Hutang Usaha	Rp 15.000.000,00
Modal Haddy	<u>Rp 42.900.000,00</u>
Total kewajiban dan ekuitas	<u>Rp 57.900.000,00</u>

Apabila disajikan dalam bentuk neraca, akan seperti di bawah ini

HADDY MOTOR

NERACA

Per 31 Januari 2003

AKTIVA	KEWAJIBAN DAN EKUITAS
Kas	Kewajiban :
Perlengkapan Bengkel	Hutang Usaha
Piutang	Ekuitas:
Peralatan bengkel	Modal Haddy
Total Aktiva	Total Kewajiban dan Ekuitas

HADDY MOTOR

LAPORAN LABA RUGI

Untuk Bulan yang Berakhir 31 Januari 2003

Penghasilan

Pendapatan Jasa bengkel

Rp 10.000.00,00

Beban Usaha

Beban gaji

Rp 1.600.000,00

1										
2										
3										
4										
5										
Dst										
.										

Keterangan :

Penilaian Sikap

Kriteria penilaian

Kriteria Skor :

Kriteria Penilaian :

1 = Sangat Kurang

15 - 20 = Sangat Kurang

2 = Kurang

21 - 25 = Kurang

3 = Cukup

26 - 30 = Cukup

4 = Baik

31 - 35 = Baik

5 = Sangat Baik

35 - 40 = Sangat Baik

Nilai tertinggi 40 diperoleh dari 5×8 (5 = nilai tertinggi; 8 = jumlah macam perilaku yang dinilai)

Klaten, 10 November 2014

Mengetahui :

Kepala Sekolah

Guru Mata Pelajaran

Drs. Budi Sasangka, M.M

Asrini, S.Pd

NIP : 19590629 198803 1 002

NIP : 19710621 200604 2 019

Appendix 4

Persamaan Dasar Akuntansi

Pengertian Harta, utang dan modal

- Harta adalah harta benda atau hak yang merupakan sumber daya yang dikuasai perusahaan. aktiva perusahaan antara lain dalam bentuk tunai (kas), tagihan kepada pihak lain(piutang), barang dagangan, gedung dan peralatan
- hutang adalah kewajiban yang harus dipenuhi pada saat yang telah ditentukan. Hutang timbul akibat peristiwa masa lalu, misalnya penerimaan pinjaman dari pihak ketiga baik dalam bentuk uang, barang atau jasa
- Ekuitas adalah hak pemilik atau harta perusahaan setelah dikurangi dengan kewajiban. Salah satu unsur ekitas adalah setoran pemilik sebagai investasi dalam perusahaan yang disebut modal pemilik

Harta dapat dibedakan menjadi

- Harta lancar (current assets)
harta lancar adalah kekayaan yang berupa uang tunai atau kas serta kekayaan lain yang dapat dicairkan dalam jangka waktu kurang dari 1 tahun, contohnya kas, piutang usaha
- Harta tetap (fixed assets)
yang dimaksud harta tetap adalah aktiva berwujud yang diperoleh dalam bentuk siap pakai atau dengan dibangun terlebih dahulu, yang

digunakan dalam operasi perusahaan dan mempunyai masa manfaat lebih dari 1 tahun

Harta tetap dibedakan menjadi :

c. Harta tetap berwujud

- Peralatan
- kendaraan
- Gedung
- Tanah

d. Harta tetap tidak berwujud

- Hak cipta
- hak paten
- merk dagang
- goodwill

Kewajiban/ utang dapat dibedakan berdasarkan jangka waktu

- Utang jangka pendek

utang jangka pendek adalah utang yang diharapkan akan dilunasi dalam waktu satu tahun.

Contoh : utang usaha, sewa diterima dimuka

- Utang jangka panjang

utang jangka panjang adalah utang yang akan dilunasi dalam waktu lebih dari satu tahun

Contoh : utang bank, utang obligasi

Macam-macam modal

- Modal sendiri
- Modal saham
- Laba yang tidak dibagi
- Modal sumbangan

PERSAMAAN DASAR AKUNTANSI

A. Bentuk Persamaan Dasar Akuntansi

Aktiva perusahaan bersumber dari pinjaman(hutang) dan setoran modal pemilik maka aktiva sama dengan Kewajiban ditambah Ekuitas sehingga bentuk persamaan dasar akuntansi menjadi $A = K + E$

Persamaan dasar akuntansi sering ditulis dengan istilah lain, misalnya

Aktiva sama dengan Hutang ditambah Modal, atau $A = H + M$

B. Pengaruh Transaksi Terhadap Unsur Persamaan Akuntansi

Transaksi keuangan yang terjadi pada dasarnya mengakibatkan perubahan pada posisi keuangan perusahaan. Walaupun demikian tidak memengaruhi keseimbangan persamaan dasar akuntansi.

Modal sendiri adalah modal yang berasal dari pemilik perusahaan dan yang tertanam dalam perusahaan untuk waktu yang tidak tertentu lamanya.

Modal saham adalah hak pemilik dalam entitas yang besarnya sama dengan total aktiva minus total utang.

Laba yang tidak dibagi merupakan sebagian atau keseluruhan laba yang diperoleh perusahaan yang tidak dibagikan oleh perusahaan kepada pemegang saham dalam bentuk dividen.

Modal sumbangan adalah bantuan dari pihak lain berupa uang ataupun barang yang dapat dinilai dengan uang dan tidak dapat dibagikan ke anggota koperasi.

Appendix 5

GROUP LIST 1st Cycle

No.	Name	No.	Name
Group 1		Group 2	
13	Inas Mufidah DP	1	Anastasia Raharjanti
15	Kusmiatun	3	Arkhanian Fiza Astari
19	Neysya Yuniasari L	12	Erlita Nurma Wati
25	Rizky May H	21	Nurul Vebry Wardayanti
34	Yenny Rochaniah	29	Sri Lestari
36	Zaldina Aisyah P	33	Wulan Anggriani
Group 3		Group 4	
5	Daniella Natasha P.H	4	Bernadetta Marella B
8	Diyah Indriyati	7	Dian Anggita Pratiwi
2	Anggun Novia D	18	Listiana Nuri F
11	Erliana Nurul N	22	Putri Dewi Pitaloka
27	Shera Vera A	23	Retno Wahyuni
28	Shita Laila NJ	24	Rizka Kurniawati
Group 5		Group 6	
9	Dwi Astuti	6	Diah Rahmadani UK
14	Kartini Widyastuti	10	Efri CH
16	Lia Mulyati	17	Lisa N
30	Suci Adlya N	20	Nita BW
31	Wahyu Setyaningsih	26	Sarvina MJ
35	Yusmaniar Suci R	32	Wahyuning J

Appendix 6

GROUP LIST 2nd Cycle

No.	Name	No.	Name
Group 1		Group 2	
13	Inas Mufidah DP	15	Kusmiatun
1	Anastasia Raharjanti	3	Arkhanian Fiza Astari
5	Daniella Natasha P.H	8	Diyah Indriyati
4	Bernadetta Marella B	7	Dian Anggita Pratiwi
9	Dwi Astuti	14	Kartini Widyastuti
6	Diah Rahmadani UK	10	Efri CH
Group 3		Group 4	
19	Neysya Yuniasari L	25	Rizky May H
12	Erlita Nurma Wati	21	Nurul Vebry Wardayanti
2	Anggun Novia D	11	Erliana Nurul N
18	Listiana Nuri F	22	Putri Dewi Pitaloka
16	Lia Mulyati	30	Suci Adlya N
17	Lisa N	20	Nita BW
Group 5		Group 6	
34	Yenny Rochaniah	36	Zaldina Aisyah P
29	Sri Lestari	33	Wulan Anggriani
27	Shera Vera A	28	Shita Laila NJ
23	Retno Wahyuni	24	Rizka Kurniawati
31	Wahyu Setyaningsih	35	Yusmaniar Suci R
26	Sarvina MJ	32	Wahyuning J

Appendix 7

OBSERVATION GUIDELINES

ACCOUNTING LEARNING INDEPENDENCE

GRADE OF X AK 1 SMK N 1 KLATEN

Siklus Pertemuan :

Tanggal :

Pokok Bahasan :

[illegible]

15											
Dst.											
Total Tiap Indikator											
Rata-rata Tiap Indikator											

Keterangan :

- a) Membaca materi dan menandai hal-hal yang penting
- b) Membuat pertanyaan
- c) Menjawab pertanyaan dan mengemukakan pendapat pada saat diskusi
- d) Mendengarkan penjelasan guru mengenai materi pembelajaran
- e) Mengerjakan kasus/ tugas secara mandiri
- f) Merangkum materi dari guru dan diskusi
- g) Bekerja sama dengan teman sekelompok
- h) Melaksanakan permainan dengan melempar pertanyaan dan menjawab

LEMBAR OBSERVASI KEMANDIRIAN BELAJAR AKUNTANSI

1. Observasi dilaksanakan dengan tujuan untuk memperoleh data tentang kegiatan yang berhubungan dengan Kemandirian Belajar Akuntansi
2. Indikator yang diamati dalam penelitian ini adalah sebagai berikut:
 - a) Membaca materi dan menandai hal-hal yang penting
 - b) Membuat pertanyaan
 - c) Menjawab pertanyaan dan mengemukakan pendapat pada saat diskusi
 - d) Mendengarkan penjelasan guru mengenai materi pembelajaran
 - e) Mengerjakan kasus/ tugas secara mandiri
 - f) Merangkum materi dari guru dan diskusi
 - g) Bekerja sama dengan teman sekelompok
 - h) Melaksanakan permainan dengan melempar pertanyaan dan menjawab
3. Indikator yang diamati diberikan skor sesuai dengan kriteria yang telah ditetapkan.

Kriteria Pemberian Skor Indikator:

- a. Membaca materi dan menandai hal-hal penting

Skor 4	Siswa membaca semua materi atau semua topik dan menandai hal-hal penting
Skor 3	Siswa membaca sebagian materi dengan membaca materi hanya

	di topik-topik tertentu saja dan menandai hal-hal penting
Skor 2	Siswa membaca sebagian materi dan tidak menandai hal-hal penting
Skor 1	Siswa tidak membaca materi dan tidak menandai hal-hal Penting

b. Membuat pertanyaan berkaitan dengan materi akuntansi

Skor 4	Siswa percaya diri membuat pertanyaan secara mandiri berdasarkan materi yang telah dibaca ditandai dengan tidak membahas pertanyaan tersebut dengan temannya
Skor 3	Siswa membuat pertanyaan secara mandiri akan tetapi membahas pertanyaan tersebut dengan temannya sebelum dikemukakan
Skor 2	Siswa membuat pertanyaan dengan petunjuk temannya berupa ide topik
Skor 1	Siswa meminta temannya untuk membuatkan Pertanyaan

c. Menjawab pertanyaan dan mengemukakan pendapat pada saat diskusi

Skor 4	Siswa secara mandiri dapat menjawab pertanyaan dari bola pertanyaan dan mengemukakan pendapat pada saat diskusi
--------	---

	berlangsung
Skor 3	Siswa secara mandiri dapat menjawab pertanyaan dari bola pertanyaan dengan tepat dan tidak mengemukakan pendapat pada saat diskusi berlangsung
Skor 2	Siswa dapat menjawab pertanyaan dari bola pertanyaan setelah berdiskusi dengan temannya dan tidak mengeluarkan pendapat pada saat diskusi berlangsung
Skor 1	Siswa tidak dapat menjawab pertanyaan dari bola pertanyaan dan tidak mengemukakan pendapat pada saat diskusi berlangsung

d.Mendengarkan penjelasan guru mengenai materi pembelajaran

Skor 4	Siswa fokus mendengarkan penjelasan dari guru begitu juga pada saat diskusi berlangsung
Skor 3	Siswa fokus mendengarkan penjelasan guru dan pada saat diskusi sesekali bersenda gurau bersama temannya
Skor 2	Siswa mendengarkan penjelasan dari guru dengan sesekali bersenda gurau bersama temannya begitu juga saat diskusi berlangsung
Skor 1	Siswa tidak mendengarkan penjelasan guru dan bersenda gurau

	dengan temannya
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e.Mengerjakan kasus atau tugas secara mandiri

Skor 4	Siswa percaya diri mengerjakan kasus atau tugas secara mandiri
Skor 3	Siswa berusaha mengerjakan kasus atau tugas ketika terdapat kesulitan bertanya kepada teman
Skor 2	Siswa mengerjakan kasus atau tugas hanya yang bisa ia kerjakan saja
Skor 1	Siswa tidak mengerjakan kasus atau tugas

f. Merangkum materi dari guru dan diskusi

Skor 4	Siswa merangkum materi pada saat guru menjelaskan materi dan merangkum materi pada saat diskusi berlangsung
Skor 3	Siswa merangkum materi pada saat guru menjelaskan materi dan sesekali merangkum materi pada saat diskusi berlangsung
Skor 2	Siswa sesekali merangkum materi pada saat guru menjelaskan materi dan tidak merangkum materi pada saat diskusi berlangsung
Skor 1	Siswa tidak merangkum materi pada saat guru menjelaskan

	materi dan tidak merangkum materi pada saat diskusi berlangsung
--	---

g. Bekerja sama dengan teman sekelompok

Skor 4	Pada saat mengalami kesulitan siswa mendiskusikannya dengan teman sekelompok dan aktif memberikan solusi pada saat teman mengalami kesulitan
Skor 3	Pada saat mengalami kesulitan siswa mendiskusikannya dengan teman sekelompok dan sesekali memberikan argumen pada saat teman mengalami kesulitan
Skor 2	Pada saat mengalami kesulitan siswa hanya diam dan sesekali memberikan argumen pada saat teman mengalami kesulitan
Skor 1	Pada saat mengalami kesulitan siswa hanya diam dan tidak ikut memberikan argumen pada saat teman mengalami kesulitan

h. Melaksanakan permainan dan dengan melempar pertanyaan dan

menjawab

Skor 4	Siswa melempar bola berisi pertanyaan sesuai perintah dan menjawab pertanyaan yang di dapat
--------	---

Skor 3	Siswa melempar bola berisi pertanyaan tidak sesuai perintah dan menjawab pertanyaan yang di dapat
Skor 2	Siswa melempar bola berisi pertanyaan tidak sesuai perintah dan tidak menjawab pertanyaan yang di dapat
Skor 1	Siswa tidak melemparkan bola berisi pertanyaan dan tidak menjawab pertanyaan yang di dapat

Appendix 8

Hasil Observasi Kemandirian Belajar Siswa Pada Siklus 1

No	Nama	Aspek Kemandirian Belajar Siswa								Jumlah	Persentase
		A	B	C	D	E	F	G	H		
1	Anastania Raharjanti	1	2	1	2	2	1	2	1	12	37,50
2	Anggun Novia Damayanti	2	2	2	1	1	1	1	1	11	34,38
3	Arkhanisa Fiza Astari	1	2	2	2	1	2	1	1	12	37,50
4	Bernadetta Marella Biamorasanti	1	1	1	1	1	2	2	2	11	34,38
5	Daniella Natasha Peni Hurit	1	1	2	2	2	1	2	1	12	37,50
6	Diah Ramadani Uswatun Khasanah	1	1	2	1	1	2	2	1	11	34,38
7	Dian Anggita Pratiwi	1	1	2	2	2	2	1	2	13	40,63
8	Diyah Indriyati	2	1	2	1	2	1	2	1	12	37,50
9	Dwi Astuti	1	1	2	2	2	1	1	1	11	34,38
10	Efri Candra Hananto	1	1	1	1	1	1	2	2	10	31,25
11	Erliana Nurul Nafisah	1	1	2	1	2	2	1	2	12	37,50
12	Erlita Nurma Wati	2	2	1	2	1	1	1	2	12	37,50
13	Inas Mufidah Dwi Putri	2	1	1	2	1	1	2	2	12	37,50
14	Kartini Widi Astuti	2	1	2	1	2	2	2	2	14	43,75
15	Kusmiatun	1	1	1	2	2	2	1	1	11	34,38
16	Lia Mulyati	1	2	1	2	1	2	1	1	11	34,38
17	Lisa Nurmaningsih	2	1	2	1	1	1	2	1	11	34,38
18	Listiana Nuri Fajarwati	2	2	2	1	2	1	1	2	13	40,63
19	Neysya Yuniasari Latifah	2	1	1	2	2	2	2	1	13	40,63
20	Nita Bakti Wahyuningsih	1	2	1	2	2	1	1	2	12	37,50
21	Nurul Vebry Wardayanti	2	2	2	2	1	1	1	2	13	40,63

22	Putri Dewi Pitaloka	1	2	2	1	1	2	2	2	13	40,63
23	Retno Wahyuni	1	2	1	2	2	2	2	1	13	40,63
24	Rizka Kurniawati	2	1	2	1	1	1	2	1	11	34,38
25	Rizki May Harjanti	2	1	2	1	2	1	2	2	13	40,63
26	Sarvina Miftakhul Janah	2	1	2	2	1	1	1	2	12	37,50
27	Shera Vera Asshidiqie	1	2	2	1	2	1	2	2	13	40,63
28	Shita Laila Nurjanah	2	2	2	2	2	2	1	1	14	43,75
29	Sri Lestari	1	1	1	2	2	2	2	1	12	37,50
30	Suci Adyla Njara	2	1	2	2	1	1	2	2	13	40,63
31	Wahyu Setyaningsih	1	2	2	1	2	1	2	1	12	37,50
32	Wahyuning Jumiyati	2	2	1	2	1	1	2	2	13	40,63
33	Wulan Anggraini	1	2	2	1	2	2	1	1	12	37,50
34	Yenny Rochaniah	2	2	1	2	2	1	2	1	13	40,63
35	Yusmaniar Suci Rahayu	1	2	2	1	2	2	2	2	14	43,75
36	Zaldina Aisyah Putri	2	2	2	2	1	1	2	1	13	40,63
Jumlah		37	53	54	59	56	56	51	58	53	440
Persentase		25,69	36,81	37,50	40,97	38,89	38,89	35,42	40,28	36,81	38,19

Appendix 9

Hasil Observasi Kemandirian Belajar Siswa Pada Siklus 2

No	Nama	Aspek Kemandirian Belajar Siswa								Jumlah	Persentase
		A	B	C	D	E	F	G	H		
1	Anastania Raharjanti	3	3	3	3	3	3	3	3	24	75 ,00
2	Anggun Novia Damayanti	2	3	3	2	3	2	3	3	21	65 ,63
3	Arkhanisa Fiza Astari	2	2	2	3	3	2	2	2	18	56 ,25
4	Bernadetta Marella Biamorasanti	3	2	2	2	3	2	2	3	19	59 ,38
5	Daniella Natasha Peni Hurit	3	3	2	3	2	3	2	3	21	65 ,63
6	Diah Ramadani Uswatun Khasanah	3	2	3	3	3	2	3	3	22	68 ,75
7	Dian Anggita Pratiwi	2	3	2	3	3	3	3	3	22	68 ,75
8	Diyah Indriyati	2	2	3	2	2	3	2	3	19	59 ,38
9	Dwi Astuti	3	3	2	2	3	2	2	2	19	59 ,38
10	Efri Candra Hananto	2	3	3	3	3	3	3	3	23	71 ,88
11	Erliana Nurul Nafisah	3	3	3	2	3	3	2	3	22	68 ,75
12	Erlita Nurma Wati	2	2	3	3	2	3	3	3	21	65 ,63
13	Inas Mufidah Dwi Putri	3	2	2	3	3	3	3	3	22	68 ,75
14	Kartini Widi Astuti	3	2	3	3	3	3	3	3	23	71 ,88
15	Kusmiatun	3	2	3	3	2	3	2	3	21	65 ,63
16	Lia Mulyati	3	3	3	2	2	2	2	3	20	62 ,50
17	Lisa Nurmaningsih	3	3	2	3	3	2	3	3	22	68 ,75
18	Listiana Nuri Fajarwati	3	3	3	3	2	3	2	3	22	68 ,75
19	Neysya Yuniasari Latifah	3	3	2	2	3	3	3	3	22	68 ,75
20	Nita Bakti Wahyuningsih	2	3	3	3	3	2	2	3	21	65 ,63

21	Nurul Vebry Wardayanti	3	3	2	2	3	3	3	3	22	68,75
22	Putri Dewi Pitaloka	3	3	2	3	3	2	2	3	21	65,63
23	Retno Wahyuni	2	3	3	3	3	3	3	3	23	71,88
24	Rizka Kurniawati	3	3	3	3	3	3	3	3	24	75,00
25	Rizki May Harjanti	3	3	3	3	3	3	3	3	24	75,00
26	Sarvina Miftakhul Janah	3	3	2	3	3	2	3	3	22	68,75
27	Shera Vera Asshidique	3	2	2	3	3	3	3	3	22	68,75
28	Shita Laila Nurjanah	2	3	3	2	3	3	3	3	22	68,75
29	Sri Lestari	3	3	3	2	3	2	3	3	22	68,75
30	Suci Adyla Njara	3	2	2	3	3	3	3	3	22	68,75
31	Wahyu Setyaningsih	3	3	3	3	3	3	3	3	24	75,00
32	Wahyuning Jumiati	3	3	3	2	2	2	3	3	21	65,63
33	Wulan Anggraini	3	3	2	3	3	3	3	3	23	71,88
34	Yenny Rochaniah	3	3	3	3	3	3	3	3	24	75,00
35	Yusmaniar Suci Rahayu	3	3	3	3	3	2	3	3	23	71,88
36	Zaldina Aisyah Putri	3	3	3	3	3	3	2	3	23	71,88
Jumlah		37	99	98	94	97	101	95	96	106	786
Persentase		25,69	68,75	68,06	65,28	67,36	70,14	65,97	66,67	73,61	68,23

Appendix 10

ANGKET KEMANDIRIAN BELAJAR AKUNTANSI

Petunjuk pengisian angket:

1. Tulislah identitas anda dengan benar
2. Perhatikan dengan seksama setiap pertanyaan yang ada
3. Jawablah sesuai dengan kondisi diri anda saat ini
4. Jawablah dengan memilih salah satu dari empat alternatif jawaban kemudian
berilah tanda cek (√) pada jawaban anda
5. Angket ini digunakan untuk mengetahui kemandirian belajar akuntansi dan tidak
ada pengaruh terhadap nilai mata pelajaran yang bersangkutan

Nama :

No. Absen :

Kelas :

Alternatif jawaban :

SS : Sangat Setuju

S : Setuju

KS : Kurang Setuju

TS : Tidak Setuju

No	Pernyataan	SS	S	KS	TS
1	Saya membaca materi terlebih dahulu sebelum proses belajar mengajar berlangsung				
2	Saya menandai hal-hal yang penting pada saat membaca buku yang berhubungan dengan materi				
3	Saya menyiapkan pertanyaan sebelum proses belajar mengajar dimulai				
4	Saya mengajukan pertanyaan kepada guru setiap materi yang tidak saya pahami				
5	Saya menjawab pertanyaan tanpa disuruh terlebih dahulu oleh guru				
6	Saya merasa belum percaya diri pada saat menjawab pertanyaan				
7	Saya berusaha mencari jawaban dari sumber sumber Lain				
8	Saya fokus memperhatikan penjelasan dari guru				
9	Saya memahami materi secara utuh				
10	Saya yakin dapat mengerjakan soal-soal akuntansi yang diberikan oleh guru dengan baik				
11	Saya puas apabila dapat mengerjakan soal secara mandiri				
12	Saya merasa kecewa jika ada soal yang tidak bisa saya kerjakan				
13	Saya membuat catatan setiap guru menyampaikan materi				
14	Saya senang jika catatan saya bermanfaat bagi teman				
15	Saya mengobrol dengan teman pada saat guru menjelaskan materi				
16	Saya mengemukakan pendapat tanpa berdiskusi dengan teman sekelompok				

17	Saya merasa lebih mudah mengerjakan tugas jika saya berdiskusi dengan teman				
18	Saya menaati perintah yang diberikan oleh guru				
19	Saya membuat pertanyaan yg dibentuk menyerupai bola kertas secara mandiri				
20	Saya menjawab pertanyaan yg dibentuk menyerupai bola kertas yang didapat				

Appendix 11

Data Angket Sebelum Penerapan Pembelajaran Kooperatif Tipe *Snowball Throwing*

No. resp	Item pertanyaan																			
	1	2	3	4	5	6	7	8	9	15	10	11	12	13	14	16	17	18	19	20
1	3	3	3	3	2	2	3	3	2	3	3	2	3	2	3	2	3	3	2	2
2	3	3	3	3	3	2	3	3	3	3	3	2	2	3	3	3	3	3	3	3
3	3	3	3	3	3	4	2	3	2	3	3	2	2	2	3	2	3	3	2	3
4	3	3	3	3	3	3	3	3	2	4	3	2	3	3	2	3	3	3	3	3
5	3	3	2	3	2	2	3	3	2	3	2	2	3	3	3	3	3	3	2	3
6	3	3	3	3	2	3	3	3	3	4	3	2	2	3	2	3	3	2	2	3
7	3	3	2	3	2	2	3	3	3	4	3	2	2	2	2	3	2	2	3	3
8	3	3	3	3	2	2	3	3	3	4	3	2	2	3	2	3	3	3	3	3
9	3	3	2	3	2	2	3	3	3	4	3	2	2	2	2	3	2	2	3	3
10	3	3	3	3	2	3	3	3	3	4	3	2	2	3	2	3	3	2	2	3
11	3	3	2	3	2	2	3	3	3	4	3	2	3	3	3	4	1	2	1	1
12	3	3	2	3	2	3	3	3	3	4	3	2	3	3	2	3	3	2	1	2
13	3	3	3	3	3	4	3	3	3	4	3	2	3	2	2	3	2	2	1	2
14	3	3	2	2	3	2	3	3	2	3	3	3	2	2	3	3	2	3	1	3
15	3	3	2	3	3	2	3	3	2	4	3	3	2	3	3	3	3	2	1	3
16	3	3	3	3	2	2	3	3	3	4	3	3	3	2	3	4	3	3	3	3
17	3	3	3	3	2	2	3	3	3	4	3	2	2	2	2	3	2	2	2	3
18	3	3	3	3	2	3	3	3	3	4	3	2	2	3	2	3	2	2	2	2
19	3	3	3	3	3	2	3	3	3	3	3	2	2	3	3	2	3	2	3	2
20	3	3	3	3	3	2	3	3	3	4	3	2	2	2	2	3	2	2	3	3

Appendix 12

Data Angket Setelah Penerapan Pembelajaran Kooperatif Tipe *Snowball Throwing*

No. resp	Item Pertanyaan																			
	1	2	3	4	5	6	7	8	9	15	10	11	12	13	14	16	17	18	19	20
1	3	3	3	4	2	2	4	3	2	3	3	4	3	2	3	2	3	3	2	2
2	3	4	3	4	3	2	3	3	3	3	3	4	4	3	3	3	3	3	3	3
3	4	4	3	4	3	4	2	3	2	3	4	4	4	4	3	2	3	3	2	3
4	4	4	3	4	3	3	4	3	2	4	3	4	3	3	4	3	3	3	3	3
5	3	3	2	4	2	2	3	3	2	3	2	2	3	3	3	3	3	3	2	3
6	3	4	3	3	2	3	3	3	3	4	3	4	4	3	4	3	3	4	2	3
7	3	3	2	3	2	2	3	3	3	4	3	4	4	4	4	3	4	4	3	3
8	3	4	3	3	2	2	3	3	3	4	3	4	4	3	4	3	3	3	3	3
9	3	3	2	3	2	2	3	3	3	4	3	4	4	4	4	3	4	4	3	3
10	3	4	3	3	2	3	4	4	3	4	3	4	4	3	4	3	3	4	2	3
11	4	4	2	3	2	2	4	3	3	4	4	4	3	3	3	4	1	2	1	1
12	4	3	2	3	2	3	4	3	3	4	4	4	3	3	4	3	3	4	1	4
13	4	4	3	3	4	4	4	4	3	4	3	4	3	4	4	3	4	4	1	4
14	3	3	2	2	3	1	3	3	2	3	3	3	2	2	3	3	4	3	1	3
15	4	3	2	3	3	1	3	3	2	4	3	3	2	3	3	3	3	4	1	3
16	3	3	3	3	2	2	3	3	4	4	3	3	3	2	3	4	3	3	3	3
17	4	4	3	3	2	2	4	4	3	4	3	4	4	4	4	3	4	4	2	3
18	4	3	3	3	2	3	4	4	3	4	3	4	4	3	4	3	4	4	2	2
19	4	3	3	4	3	2	3	4	4	3	4	4	4	3	3	2	3	4	3	4
20	4	4	3	4	3	1	4	4	3	4	4	4	4	4	4	3	4	4	3	3
21	4	4	3	4	3	2	4	4	3	4	4	4	3	4	4	2	4	4	2	4

22	4	4	3	3	4	2	3	4	3	3	4	4	4	3	4	2	3	4	3	3
23	4	4	3	4	3	1	4	4	4	4	4	4	4	3	4	4	4	4	1	4
24	4	4	3	3	3	3	4	4	4	4	4	4	3	3	3	3	3	4	2	3
25	3	4	2	3	2	2	3	3	3	4	3	4	4	3	3	3	3	3	2	3
26	3	4	3	3	2	1	3	3	3	3	4	4	4	4	4	4	3	3	1	4
27	3	4	4	3	3	3	3	3	3	4	3	4	3	3	3	3	3	3	3	3
28	3	4	2	2	3	4	3	3	3	2	3	4	3	2	4	3	3	3	3	4
29	2	4	3	3	3	2	3	4	2	4	3	4	4	3	3	4	3	3	1	1
30	4	4	2	4	3	2	4	4	3	4	4	4	3	4	4	3	4	4	2	3
31	4	3	2	3	3	3	4	4	3	3	3	4	3	3	4	2	3	3	2	3
32	4	4	3	3	3	3	4	4	3	4	4	4	4	4	4	4	4	4	3	4
33	4	4	3	3	3	3	4	3	3	4	4	4	4	4	4	4	4	4	3	4
34	3	4	2	2	3	1	4	3	2	4	4	4	4	3	4	4	4	4	3	4
35	3	4	2	2	2	2	4	2	3	2	3	3	3	3	3	2	3	3	1	1
36	4	3	3	3	3	3	4	3	3	3	3	4	4	3	4	3	4	4	1	4
	126	132	96	114	95	83	126	121	104	130	121	138	126	115	130	109	120	127	76	111

Appendix 13

FIELD NOTES
Cycle : 1 (Class meeting: 1)

Hari	: Rabu
Tanggal	: 5 November 2014
Jam ke	: 5-6
Materi	: 1. Pencatatan pengaruh transaksi terhadap unsure persamaan akuntansi
	2. Menyusun laporan keuangan
Jumlah siswa	: 36 siswa
Catatan	:

Pelajaran dimulai pukul 13.30 WIB. Guru mengawali pembelajaran dengan membuka pelajaran kemudian melakukan apersepsi mengenai proses pencatatan pengaruh transaksi terhadap unsur persamaan akuntansi & menyusun laporan keuangan. Sebelum menjelaskan materi guru menjelaskan kepada siswa mengenai model pembelajaran yang akan dilaksanakan dan siswa diberikan nomor peserta untuk memudahkan penilaian aktivitas. Setelah guru menjelaskan materi siswa diberikan handout untuk dibaca dalam waktu 15 menit. Mula-mula siswa secara mandiri membaca materi dan berusaha memahami, namun setelah lewat dari 10 menit siswa mulai bertanya kepada teman sebangku dan pada guru. Setelah membaca siswa

dibagi menjadi 6 kelompok. Terdapat beberapa siswa yang kecewa tidak satu kelompok dengan teman dekatnya. Siswa diberi kesempatan untuk berdiskusi selama 20 menit dengan dipimpin oleh ketua kelompok. Awalnya diskusi berjalan sesuai dengan instruksi, tetapi setelah berjalan beberapa menit siswa mulai bertanya kepada guru mengenai materi yang belum paham. Pada saat siswa diminta membuat bola pertanyaan, masih terdapat beberapa siswa yang bingung mengenai bagaimana membuat kalimat pertanyaan yang tepat. Dari pelaksanaan tindakan pada siklus 1 masih ditemukan beberapa kendala antara lain siswa masih belum mandiri melaksanakan tahapan-tahapan *Snowball Throwing* karena mereka masih belum terbiasa. Pembelajaran pada siklus 1 diakhiri pada pukul 15.00 WIB.

Appendix 14

FIELD NOTES
Cycle : 2 (Class meeting: 2)

Hari : Rabu

Tanggal : 12 November 2014

Jam ke : 5-6

Materi : 1. Mencatat laporan keuangan

Jumlah siswa : 36 siswa

Catatan :

Pelajaran dimulai pada pukul 13.30 WIB. Guru mengawali pembelajaran dengan membuka pelajaran dan memberikan motivasi kepada siswa. Selanjutnya guru menjelaskan mengenai model pembelajaran yang akan berlangsung dan memberikan nomor peserta kepada siswa. Siswa diberikan kesempatan untuk mere-view kembali materi pada pertemuan sebelumnya, dilanjutkan dengan mendengarkan penjelasan guru mengenai materi pencatatan laporan keuangan . Pada siklus 1 siswa tidak diberikan kesempatan untuk menuliskan pertanyaan di *whiteboard*, maka pada siklus 2 siswa yang telah selesai mengerjakan soal diminta untuk menuliskan jawabannya di *whiteboard* untuk dibahas bersama-sama. Seperti pada pertemuan sebelumnya siswa diberikan kesempatan membaca handout dalam waktu 15 menit. Setelah itu siswa dibagi menjadi 6 kelompok. Pada siklus 1 ternyata terdapat 2 ketua kelompok yang

keberatan menjadi ketua kelompok karena merasa tidak sanggup. Siswa melaksanakan diskusi dengan dipimpin ketua kelompok. Dari kondisi yang tercipta siswa terlihat lebih aktif dalam mengikuti tahapan-tahapan *Snowball Throwing*. Begitu juga pada saat membuat bola pertanyaan, melempar pertanyaan, dan menjawab pertanyaan. Pelajaran diakhiri pada pukul 15.00 WIB.